

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE
941 North Capitol Street, N.E.
Washington, D.C., 20002

District of Columbia
INCOME TAX WITHHOLDING
INSTRUCTIONS,
SAMPLE FORMS
&
TABLES

2001

2001

New Withholding Allowances for the Year 2001

D-4 - Employee s Withholding Allowance Certificate

D-4A - Certificate of Non-Residence in the District of Columbia

FR-900A - Employer Withholding Tax Annual Return

FR-900B - Employer Withholding Tax Annual Reconciliation and Report

FR-900M - Employer Withholding Tax Monthly Return

FR-900W - Employer Withholding Tax - Change of Address/Name

FR-900W1 - Employer Withholding Tax Final Report

2001

Anthony A. Williams
Mayor

Natwar M. Gandhi
Chief Financial Officer

Herbert J. Huff
Deputy Chief Financial Officer

INSTRUCTIONS FOR EMPLOYERS

EMPLOYER'S FEDERAL IDENTIFICATION NUMBER

Every employer who is required to withhold D.C. income tax from the wages of his/her employees should have a Federal Employer Identification Number before he/she completes and files Form FR-500 (Combined Business Tax Registration Application). The completed FR-500 should be mailed to the Office of Tax and Revenue, P.O. Box 470, Washington, D.C., 20044-0470.

Each employer should have only one Federal Employer Identification Number and should keep a record of it. ***This number should be used on all correspondence regarding D.C. withholding taxes.***

An employer who has acquired the business of another employer must not use a Federal Employer Identification Number assigned to the other employer, but must apply for a new number (unless already assigned a number).

The instructions and procedures contained in this booklet are applicable to all employers, including agencies of the United States Government. Federal agencies are required to withhold District income taxes from the wages of employees who are District residents if their regular place of employment is within the District. Federal agencies are also required to withhold District taxes from those District residents whose regular place of employment is outside the District, if the employee voluntarily agrees to have the District taxes withheld, and if there is no law or reciprocal agreement at the place of such employment which already requires withholding on nonresident Federal employees.

Employers are required to notify the Office of Tax and Revenue (Customer Service Administration) in writing whenever they intend to:

1. Go out of business
2. Change their address
3. Change their entity name

EMPLOYER RESPONSIBILITIES

1. Immediately, upon receipt of this booklet, please apply for your Federal Employer Identification Number unless you already have been assigned a number.

2. On or before the date of commencement of employment, you should obtain an Employee's Withholding Allowance Certificate, Form D-4, from each RESIDENT EMPLOYEE. If a RESIDENT EMPLOYEE fails to furnish a certificate, the employer will be required to withhold tax as if the employee had not claimed any withholding allowances. An employer is required to withhold D.C. income tax from all D.C. resident employees even though he/she may not be required to withhold Federal income tax from certain of these employees who certify that they have no Federal income tax liability because of minimal taxable income.

RESIDENT EMPLOYEE includes individuals who are receiving wages and who have a place of abode or who are residing or domiciled within the District of Columbia at the time the tax is required to be withheld.

3. Tax is to be withheld in accordance with the wage bracket method of withholding tax tables or the percentage of wages paid method of withholding tax tables, from each wage payment made in accordance with the employee's withholding allowance certificate then in effect. (To comply with this provision you should obtain completed withholding allowance certificates from your D.C. resident employees at the earliest possible date.)

4. **Prior to December 1** of each year, each employer should request his/her employees to file amended allowance certificates for the ensuing year if there has been a change in exemption status or a change of address since the filing of the last certificate. If the employee changes his/her address from D.C. to Maryland or Virginia, the employer should make certain that the employee is no longer subject to D.C. withholding by having him/her file Form D-4A, Certificate of Non-Residence in the District of Columbia.

5. File your monthly withholding tax returns, Form FR-900M, on or before the 20th day of each month following the close of your monthly withholding tax return period. Make your check or money order, for the taxes withheld, payable to the D.C. Treasurer.

6. On or before January 31 of each year, or at the termination of employment, furnish each employee with a printed withholding statement in duplicate on Federal Form W-2, showing: **(1)** The total wages paid to the employee during the preceding calendar year; **(2)** the total amount of D.C. income tax withheld during that year; **(3)** the employee's name, address and social security number; **(4)** The employer's name and address; and the employer's Federal Employer Identification Number. No Form W-2 will be accepted by the Office of Tax and Revenue unless the employer indicates clearly that the tax withheld was D.C. income tax **and** the Federal Employer Identification Number appears on the withholding statement.

7. On or before January 31 of each year, or at such time as the employer's obligation to withhold taxes is terminated other than temporarily, the employer must file a D.C. Annual Reconciliation and Report of Withholding Return, Form FR-900B and complete the Reconciliation Schedule on the back of that form. Form FR-900B must be accompanied by a copy of the Withholding Statement (Form W-2) completed for each employee together with an adding machine tape of the tax withheld as shown by the withholding statements. In lieu of withholding statements, the employer may submit an ADP printout or magnetic tape. An employer who wishes to submit magnetic tape(s) in lieu of withholding statements must notify the Office of Tax and Revenue (Systems and Planning, RPA) to secure the appropriate specifications for proper compliance.

Any employer who wishes to submit an ADP printout in lieu of withholding statements must request permission to do so from the Office of Tax and Revenue, Director Returns Processing Administration. The request for permission must describe the format of the printout.

1. GENERAL INFORMATION

Many features of the Federal withholding law are contained in the District withholding law. The definitions of many of the terms used in connection with the District withholding law conform to specific provisions of Federal withholding law. In general, the rules adopted and the policies established for Federal withholding will be closely adhered to in order to make administration of the D.C. withholding law conform where practicable.

The wages covered by the District withholding law consist of all remuneration, whether in cash or other form, paid to an employee for services performed for his/her employer. For this purpose, the term "wages" covers all types of employee compensation, including salaries, fees, bonuses and commissions. Tips or gratuities which are accounted for by the employer, vacation allowances, and back pay are considered as wage payments for the purpose of withholding.

Every employer who becomes subject to the District withholding law, is required to keep all records pertinent to withholding available for inspection by the Office of Tax and Revenue. You are liable for the payment of these taxes to the District whether or not you withhold them from your employees.

2. WITHHOLDING TAX TABLES

Tables have been prepared which show the proper amounts to be withheld from weekly, biweekly, semimonthly, monthly, daily or miscellaneous wage payments. The tables begin on page 12 of this booklet.

3. EMPLOYEE WITHHOLDING ALLOWANCE CERTIFICATE (Form D-4)

Whenever a new D.C. resident employee is hired, the employee is required to fill out a Form D-4, Employee's Withholding Allowance Certificate, and file it with the employer. This certificate authorizes the employer to make periodic tax withholdings from the employee's wages on the basis of the information furnished. The method to be used in arriving at the number of allowances to which an individual is entitled is set forth on Form D-4.

Once filed with the employer, the Form D-4 will remain in effect until an amended form is furnished to the employer. An employee may file a new form D-4 at any time if the number of withholding exemptions to which he/she is entitled increases. However, an employee **must** file a new form D-4 certificate within 10 days if the number of withholding allowances previously claimed decreases.

The employee may make the amended certificate effective with the next payment of wages but is permitted by law to postpone the effective date until the first status determination date (that is January 1, or July 1) which occurs at least 30 days after the date on which the certificate is filed with the employer.

Withholding allowance certificate forms will be sent to the employer upon receipt of the employer's completed Combined Business Tax Registration Application (Form FR-500). Additional copies will be supplied upon request, (contact the Customer Service Administration, Forms Distribution Center at 202-442-6546).

Employer – if 10 or more exemptions are claimed or if you suspect that the certificate contains false information please send a copy to – Office of Tax and Revenue, 941 North Capitol St., N.E., Washington, D.C. 20002, Att. COMP-ADMIN.

4. CERTIFICATE OF NONRESIDENCE (Form D-4A)

Under the District of Columbia withholding tax law, unlike the Federal withholding tax law, the residence of the employee is important. The law requires all employers to deduct and pay over to the D.C. Treasurer the taxes required to be withheld, whether or not actually withheld. Therefore, it is the duty of the employer to determine who is subject to withholding. You must withhold D.C. taxes from any employee on your payroll, if he/she resides or is domiciled in the District of Columbia at the time the tax is required to be withheld (that is, at the end of the pay period).

Every employee whose residence status is doubtful should be questioned to determine his/her actual place of residence. As a protection against failure to withhold on any employee subject to D.C. tax, you must obtain from him/her information which will show conclusively that he/she is not liable for payment of D.C. taxes. A Form D-4A, Certificate of Nonresidence in the District of Columbia, is provided for the use of the employee to properly certify his/her nonresidence status. Completed Forms D-4A must be retained by the employer.

It is the responsibility of the employer to maintain a record of the current addresses of all his/her employees at all times. The regulations require that the employee furnish this information to his/her employer. Each year, prior to December 31, employers should request the employees to file, if appropriate, a notice of change of address or change in exemption status.

5. EMPLOYER'S RETURNS AND RECONCILIATION OF INCOME TAX WITHHELD FROM WAGES

Employers required to file District withholding tax returns must file on a monthly basis, unless instructed otherwise by the District of Columbia. Returns (Form FR-900M) must be filed and the taxes paid on or before the 20th day of the month following the close of the monthly reporting period. Taxes withheld must be reported on the return for the reporting period in which the taxes were withheld.

No return shall cover more than one reporting period. If a mistake is discovered after a return has been filed, it may be corrected as an adjustment on the D.C. Employer Withholding Tax Annual Reconciliation and Report (Form FR-900B). Since adjustments may not be carried over from one year to another, employers must notify the Office of Tax and Revenue in writing as to the manner of handling such items.

The last return of an employer who goes out of business during the calendar year, or otherwise ceases to pay wages (other than temporarily) must be filed on Form FR-900B. The final return is required to be filed within thirty (30) days after the date on which the final payment of wages is made, and must show the period and the date of the last payment of wages. The employer must also complete and file a Final Report (Form FR-900W1).

An employer who has temporarily ceased to pay wages, including an employer engaged in seasonal activities, must continue to file tax returns.

6. SUBMISSION OF FEDERAL FORM W-2

A copy of every Form W-2 issued by the employer must be submitted when either filing the D.C. Annual Reconciliation and Report (Form FR-900B) each year or if you are filing a final return. If prior approval is received from the Office of Tax and Revenue, magnetic tapes or ADP printouts may be submitted in lieu of Forms W-2. When the number of Forms W-2 is extraordinarily large, they may be forwarded in several packages of convenient size. When this method is used, the packages should be identified with the name and address of the employer, the Federal Employer Identification Number and should be numbered consecutively. The number of packages should be indicated on the Form FR-900B. In such instances, the remittance should be mailed **UNDER SEPARATE COVER** with a brief statement that the Forms W-2 for this period are being mailed in separate packages.

7. FORMS

A complete book of all the forms and instructions for the entire calendar year will be mailed to each registered employer. Failure to receive forms or returns does not relieve an employer of the responsibility to file and pay on time.

Any employer desiring to use a commercially printed form in lieu of Form W-2 must request advance written permission from the Office of Tax and Revenue, Customer Service Administration, Forms Unit, 4th floor, 941 North Capitol Street, N.E., Washington, D.C., 20002.

8. REPORTING OTHER INCOME

Copies of Federal Form 1099 must be submitted to report income of \$600 or more, other than salaries or wages subject to withholding, paid to a D.C. resident individual in any calendar year. Dividends, endowment gains, taxable income of \$600 or more are required to be reported unless excluded by regulations. Returns made on copies of Federal Forms 1099 must be accompanied by a copy of Federal Form 1096 showing the number of such returns filed. The returns are required to be filed on or before February 28 of the succeeding calendar year. You must include your **FEDERAL EMPLOYER IDENTIFICATION NUMBER** on all Forms 1099 and the Form 1096 that are filed.

9. DEFINITION OF EMPLOYER

The term "Employer" means employer as defined in Section 3401(d) of the Internal Revenue Code of 1986, and includes any person, firm or corporation, including organizations which may themselves be exempt from income tax, such as religious organizations, as well as the Federal or District Governments and any agency, instrumentality or political subdivision of such governments, employing or using the services of one or more individuals for hire, remuneration or compensation of any kind.

10. REMITTANCE

Make all payments (checks or money orders) payable to the D.C. Treasurer and mail to the Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 7792, Washington, D.C., 20044-7792. Address labels are provided in the Employer's Withholding Tax booklet. Payments may also be made directly at any D.C. branch of the First Union Bank.

11. NOTICE OF CHARGE FOR DISHONORED CHECKS

A charge of \$50 will be imposed if a check in payment of any obligation due the District of Columbia is not honored by your bank.

12. WORKER'S COMPENSATION

Employers should obtain workers' compensation coverage for all of their employees in the District of Columbia. Employers who have employees located outside the District of Columbia are required to have workers' compensation insurance coverage under the laws of those other jurisdictions. People in business for themselves and unpaid volunteers may not be covered. Employees employed by the Federal or District government are covered by similar but yet somewhat different laws. The employer of a domestic worker, who employs a domestic for 240 hours or more during a 13-week calendar quarter (approximately 19 hours per week) must obtain coverage.

The District of Columbia workers' compensation is a no-fault insurance program which provides benefits to workers who are injured on their jobs. The employees have given up the right to sue their employer in return for the guaranteed payment of medical treatment expenses and cash payments to replace lost wages. In turn the employer gives up the common law defenses of contributory negligence, assumption of risk and injuries caused by a fellow employee.

If you have any questions regarding whether you need such coverage please check with your Insurance Agent Broker, Carrier or the Office of Workers' Compensation, Labor Standards, Department of Employment Services, P.O. Box 56098, Washington, D.C., 20011.

13. D.C. UNEMPLOYMENT COMPENSATION TAXES

Employers of one or more persons who perform services in the District of Columbia are required to register for Unemployment Compensation Taxes. When you submit Form FR-500 (Combined Business Tax Registration Application), you will automatically be registered for Unemployment Compensation Tax.

Questions concerning registration status, notification of change of address, name, etc., for purposes of Unemployment Compensation Contributions should be directed to the D.C. Department of Employment Services, Office of Unemployment Compensation, Division of Tax, 500 "C" Street, N.W., Room 501, Washington, D.C., 20001-2187 or telephone, (202) 724-7472 or 724-7473.

14. METHODS OF WITHHOLDING DISTRICT INCOME TAX

Employers may elect to use either of the following methods without prior approval.

- (A) *PERCENTAGE OF WAGES PAID*
- (B) *WAGE-BRACKET*

The payroll period used determines the particular withholding table to be used under either method.

Employers may round the amount of tax to be withheld to the next higher tenth of one dollar.

15. PENALTY AND INTEREST CHARGES

A penalty is applicable for a failure to file a return on time or to pay any tax due on time at the rate of 5% of the unpaid portion of tax due for each month, or fraction of a month, that the failure to file or pay continues, but not more than 25% in the aggregate.

Additionally, the Office of Tax and Revenue may assess, in the case of a substantial understatement of tax for any return due to be filed, an amount equal to 20% of the amount of any underpayment attributable to the understatement. Understatement means the excess of the amount of tax required to be shown on a return, or determined to be due through an audit or review, or the amount of tax that is shown on any original or amended return, less any overpayment, credit, or refund. There is a substantial understatement of tax if the amount of the understatement exceeds the greater of (a) 10% of the tax required to be shown on the return or (b) \$2,000.

Interest is due on the filing of a late return or payment made with the late return. The rate of interest is 1.5% per month or fraction of a month during which the tax was not paid.

WILLFUL VIOLATIONS

Any person who willfully refuses to withhold, pay or collect any tax which is required by law or regulations, or who willfully refuses to make any return, declaration, statement, or to supply any information as required, or who willfully attempts to defeat or evade the tax imposed under the provisions of the District of Columbia Income and Franchise Tax Act of 1947, as amended, shall, in addition to other penalties provided by law, be guilty of a misdemeanor and shall be fined not more than \$5,000 or imprisoned for not more than one year, or both, together with the costs of prosecution.

If additional information is needed, please call (202) 727-4TAX (4829).

To report suspected tax fraud with respect to the number of withholding allowances being claimed on a Form D-4, please call 1-800-380-3495.



GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

FORM
D-4

Employee's Withholding Allowance Certificate

- 1. WHO MUST FILE** – Every new employee who resides in or is domiciled in the District of Columbia and from whom tax is required to be withheld, must fill out Form D-4 and file it with his/her employer. If you are not liable for D.C. taxes because you are a nonresident or are not domiciled in the District of Columbia, you must file Form D-4A (Certificate of Nonresidence in the District of Columbia).
- 2. WHEN TO FILE** – File Form D-4 whenever you start new employment. Once filed with your employer, it will remain in effect until an amended certificate is filed. An employee may file a new withholding allowance certificate at any time if the number of withholding allowances to which he or she is entitled increases. However, an employee must file a new certificate within 10 days if the number of withholding allowances previously claimed decreases.
- 3. WHAT TO FILE** – After completing Form D-4, detach the bottom portion and file it with your employer. Keep the top portion for your records.

D-4 WORKSHEET INSTRUCTIONS

- A. thru D** – Choose the appropriate category.
- E.** Enter a “1” or “2” for each category of Age or Blindness, depending on the number of allowances you are claiming for yourself or your spouse or both.
The age and blindness allowance does not apply to dependents.
- F. Dependents** – Enter the number of dependents you are entitled to claim and who are not claiming themselves on a separate District of Columbia Individual Income Tax return.
- G. Additional Withholding Allowances** – You may claim additional allowances, the number of which is determined by taking the excess of your estimated itemized deductions over your applicable standard deduction and dividing it by the current allowable personal exemption amount.

D-4 WORKSHEET TO FIGURE YOUR WITHHOLDING ALLOWANCES

- A. SINGLE: If you claim an allowance for yourself only, and if no one else claims you as a dependent enter the figure “1”
- B. HEAD OF HOUSEHOLD: If you are single, or married and not living with your spouse and maintain a household for yourself and a qualifying person, enter the figure “2”
- C. MARRIED FILING JOINTLY: If you claim an allowance for yourself and your spouse, and an allowance for your spouse is not claimed on another certificate, enter the figure “2”
- D. MARRIED FILING SEPARATELY: If you claim an allowance for yourself only, enter the figure “1”
- E. AGE AND BLINDNESS: (Applicable only to you and your spouse, but NOT to dependents) AGE – If you or your spouse will be 65 years of age or older at the end of the year, enter the figure “1”; if both will be 65 or older, enter the figure “2”
- BLIND – If you or your spouse are blind enter the figure “1”; if both are blind enter the figure “2”
- F. DEPENDENTS: Enter the number of dependents for whom allowances are claimed
- G. Additional withholding allowances. (See Instruction G above)
- H. Add the number of allowances you have entered on the worksheet and enter the TOTAL here and on line 1 of Form D-4 below

D-4 EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE INSTRUCTIONS

1. Print or type your full name, current address and correct social security number. Under Title V, Sec.1(a) of the D.C. Income and Franchise Tax Act, each employee is required to furnish his/her employer with their social security number on Form D-4. Your social security number is necessary for the identification of your tax account with the District of Columbia and will be used only for tax administration purposes.
2. Be sure to check the proper Filing Status Box. This enables your employer to use the correct income tax withholding table.
3. Enter on line 1 of the allowance certificate below the total number of allowances claimed on line H of the worksheet above.
4. In some instances, even if you claim zero withholding allowances, you may not have enough tax withheld. You may, upon agreement with your employer, have more tax withheld by filling in a dollar amount on line 2 below.
5. You may claim an exempt status on line 3 below, only if you qualify for an exempt status on Federal Form W-4.
6. Be sure to sign and date Form D-4.

Tear along this line and give the bottom part to your employer. Keep the top portion for your records.



Government of the
District of Columbia
Office of the Chief
Financial Officer
OFFICE OF TAX
AND REVENUE

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE

Type or print your full name (Last, First, M.I.)

Home address

Form D-4

Your Social Security Number

Filing Status (Check only one) ☐ Single ☐ Head of Household ☐ Married Filing Jointly ☐ Married Filing Separately

1 Total number of allowances you are claiming (from line H. of the Worksheet above).

2 Additional amount, if any, you want deducted each pay period \$

3 I claim exemption from withholding because (check boxes below that apply):

a ☐ Last year I did not owe any District income tax and had a right to a full refund of ALL income tax withheld from me AND

b ☐ This year I do not expect to owe any District income tax and expect a full refund of ALL income tax withheld from me.

If both a. and b. apply, enter the year this is effective and the word “EXEMPT” here.

⇨ YEAR

c. If you entered “EXEMPT” on line 3b, are you a full-time student? ☐ Yes ☐ No

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances claimed on this certificate or, if claiming exemption from withholding, that I am entitled to claim the exempt status.

Employee's signature ⇨

Date ⇨

EMPLOYER: Keep this certificate with your records. If 10 or more exemptions are claimed **OR** if you suspect this certificate contains false information please send a copy to —
Office of Tax and Revenue, 941 N. Capitol St., N.E., Washington, D.C. 20002 Att: Compliance Administration.

**Form D-4A**

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

Certificate of Non-Residence in the District of Columbia
(See instructions below)

EMPLOYEE:

Upon a request from your employer, you must file this form with him/her so that the records may show clearly that you are not a resident of the District of Columbia. Otherwise, D.C. income tax must be withheld from your wages.

EMPLOYER:

Keep this certificate with your records.

PRINT FULL NAME (LAST, FIRST, M.I.)	SOCIAL SECURITY NUMBER - -
PRINT STREET ADDRESS, CITY, STATE, ZIP CODE	
I certify under penalties provided by law, my permanent residence is:	
STREET ADDRESS	
CITY, STATE, ZIP CODE	
and I do not have a place of abode within the District; I do not reside within the District; nor am I domiciled within the District.	
SIGNATURE	DATE

INSTRUCTIONS TO EMPLOYEES

1. Purpose of Certificate of Non-Residence.— To establish that you are not a resident of the District and, therefore, not subject to the D.C. Income Tax, this form must be filed with your employer upon his/her request. Employees who are residents of the District file Form D-4, "Employee's Withholding Allowance Certificate" with their employer. Failure to file the appropriate completed certificate will subject your wages to the withholding of D.C. income tax, without any allowances.

2. Who Must File a Certificate of Non-Residence.— Upon the request of your employer every individual employed, by that employer, in the District must file Form D-4A when:

- (a) he/she did not maintain nor does he/she expect to maintain a place of abode within the District; or
- (b) he/she does not reside within the District; or
- (c) he/she is not domiciled within the District.

3. Change in Resident Status.— If your resident status changes any time after you have filed Form D-4A with your employer and you have a place of abode within the District, or reside within the District, or become domiciled within the District, you must promptly file Form D-4, "Employee's Withholding Allowance Certificate," with your employer so that the proper amount of D.C. Income Tax is withheld from your wages.

4. Social Security Number.— Under the provisions of Title V, Sec. 1(a) of the D.C. Income and Franchise Tax Act, your Social Security Number must be entered in the space provided. Your Social Security Number is necessary for the identification of your tax account with the District and will only be used for tax administration purposes.



Government of the
District of Columbia
Office of Tax and Revenue

**FR-900A : Employer
Withholding Tax-Annual Return**



01900011000

FEDERAL EMPLOYER I.D. NUMBER

PERIOD ENDING (MM/DD/YY)

ACCOUNT ID

BUSINESS NAME

MAILING ADDRESS LINE 1

MAILING ADDRESS LINE 2

CITY

STATE

ZIP CODE

1. D.C. INCOME TAX
WITHHELD THIS YEAR

\$

2. ADJUSTMENT FOR
THIS TAX YEAR ONLY

\$

3. TAX DUE

\$

4. PENALTY

\$

5. INTEREST

\$

6. TOTAL DUE

\$

TAXPAYER NAME :

FEDERAL EMPLOYER ID NUMBER :



01900012000

**PLEASE
SIGN
HERE**

CERTIFICATION: I hereby certify under penalty of law, including criminal penalties for false statements under D.C. Code sec. 22-2514, that this return, to the best of my knowledge and belief, is true, correct and complete.

TAXPAYER'S SIGNATURE

TITLE

DATE

TELEPHONE NUMBER OF PERSON TO CONTACT

**PAID
PREPARER
ONLY**

PREPARER'S SIGNATURE (If other than taxpayer)

DATE



FIRM NAME

FIRM ADDRESS

PREPARER'S SSN OR PTIN

PREPARER'S FEDERAL EMPLOYER ID NUMBER

Mail return and payment to: D.C. Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7792, Washington, D.C. 20044-7792.
Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number, FR-900A and tax year on your payment.

 <p>Government of the District of Columbia Office of Tax and Revenue</p>	<p>FR-900B: Employer Withholding</p> <p>Tax-Annual Reconciliation</p>	 01900021000
<p>FEDERAL EMPLOYER I.D. NUMBER ①</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>BUSINESS NAME</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>MAILING ADDRESS LINE 1</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>MAILING ADDRESS LINE 2</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>CITY STATE ZIP CODE</p> <div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; width: 25%; height: 20px;"></div> <div style="border: 1px solid black; width: 10%; height: 20px;"></div> <div style="border: 1px solid black; width: 65%; height: 20px;"></div> </div>	<p>② PERIOD ENDING (MM/DD/YY)</p> <div style="display: flex; justify-content: space-around;"> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> <div style="border: 1px solid black; width: 20px; height: 20px;"></div> </div> <p>③ ACCOUNT ID</p> <div style="border: 1px solid black; width: 100%; height: 20px;"></div>	<p>FOR OFFICIAL USE ONLY</p>
<p>1. D.C. INCOME TAX WITHHELD THIS YEAR PER W-2s</p> <div style="display: flex; align-items: center;"> \$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> . <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> <p>2. TOTAL WITHHOLDING TAX PAID TO D.C. THIS YEAR PER FORMS FR-900M OR FR-900A</p> <div style="display: flex; align-items: center;"> \$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> . <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div>	<p>3. ADDITIONAL TAX DUE (If Line 1 is more than Line 2)</p> <div style="display: flex; align-items: center;"> \$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> . <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> <p>4. PENALTY</p> <div style="display: flex; align-items: center;"> \$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> . <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> <p>5. INTEREST</p> <div style="display: flex; align-items: center;"> \$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> . <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> <p>6. TOTAL DUE</p> <div style="display: flex; align-items: center;"> \$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> . <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div> <p>7. OVERPAYMENT (If Line 1 is less than Line 2)</p> <div style="display: flex; align-items: center;"> \$ <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> , <div style="border: 1px solid black; width: 100px; height: 20px;"></div> . <div style="border: 1px solid black; width: 100px; height: 20px;"></div> </div>	<p>Mail this return separately from your monthly or annual return.</p> <p>This return is due January 31st of each year or within thirty (30) days of your final payroll.</p>

Mail this return with W-2 forms to: D.C. Office of Tax and Revenue, 6th Floor, 941 North Capitol St., N.E., Washington, D.C. 20002.

Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number, FR-900B and tax year on your payment.

Numbers refer to numbered items on the sample Form FR-900B

1. This pre-printed number is your Federal Employer Identification Number. Make sure that this number is correct.
2. This indicates the period for which the Annual Reconciliation and Report of Withholding is being filed. The ending period may be for other than a calendar year if you are filing your final payroll. Please note that this report is filed separately from you last Monthly return and is to be mailed to an address different from that of your Monthly Employer Withholding Tax returns.
3. The account number is assigned by the Office of Tax and Revenue.
4. The employer's name and address should appear here, just as it appears on the Federal return. If incorrect, changes should be made on Form FR-900W. Change of Address/Name, a copy of which is included in the D.C. Employer's Withholding Tax booklet (FR-900A, annual: FR-900M, monthly).
5. Total amount of D.C. income tax withheld as indicated on W-2 forms.
6. Total amount of D.C. income tax withheld that was remitted to D.C.
7. This is the difference between Line 1 and Line 2, if any.
8. If any difference on Line 3 is the result of withholding tax paid that is less than that shown on W-2 forms, the penalty must be computed on the tax due after the due date. See the instructions for computing the penalty.
9. If any difference on Line 3 is the result of withholding tax paid that is less than that shown on W-2 forms, the interest must be computed on the tax due after the due date. See the instructions for computing the interest.
10. Total amount of D.C. income tax withheld during the reporting period, plus any applicable penalty and interest.
11. If the amount shown on W-2 forms is less than the amount of D.C. withholding tax paid; the difference is an overpayment and should be shown on this line.

TAXPAYER NAME : _____

FEDERAL EMPLOYER I.D. NUMBER : _____




01900022000


EMPLOYER'S D.C. WITHHOLDING TAX RECONCILIATION

EXPLANATION:

MONTHLY PAYMENTS (Annual filers use Line 13)

	Date Paid	Tax Paid	Penalty	Interest	Total Amount Paid
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
TOTAL FOR THE YEAR					

Government of the District of Columbia Office of Tax and Revenue		FR-900M : Employer Withholding Tax-Monthly Return		 01900001000	
1 FEDERAL EMPLOYER I.D. NUMBER		2 PERIOD ENDING (MM/DD/YY)		3 ACCOUNT ID	
BUSINESS NAME				FOR OFFICIAL USE ONLY	
MAILING ADDRESS LINE 1					
MAILING ADDRESS LINE 2					
CITY		STATE ZIP CODE			
5 1. D.C. INCOME TAX WITHHELD THIS MONTH \$				7 3. TAX DUE \$	
6 2. ADJUSTMENT FOR PRIOR MONTH ONLY \$				8 4. PENALTY \$	
				9 5. INTEREST \$	
				10 6. TOTAL DUE \$	

TAXPAYER NAME : _____		 01900002000	
FEDERAL EMPLOYER ID NUMBER : _____			
CERTIFICATION: I hereby certify under penalty of law, including criminal penalties for false statements under D.C. Code sec. 22-2514, that this return, to the best of my knowledge and belief, is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all the information available to the preparer.			
PLEASE SIGN HERE 11		TELEPHONE NUMBER OF PERSON TO CONTACT	

TAXPAYER'S SIGNATURE _____		TITLE _____	
DATE _____			
PAID PREPARER ONLY		PREPARER'S SIGNATURE (If other than taxpayer) _____	
		DATE _____	
		FIRM NAME _____	
FIRM ADDRESS _____		PREPARER'S SSN OR PTIN	
		PREPARER'S FEDERAL EMPLOYER ID NUMBER	

12 Mail return and payment to: D.C. Office of Tax and Revenue, Ben Franklin Station, P.O. Box 7792, Washington, D.C. 20044-7792.
Make check or money order payable to the D.C. Treasurer. Include your Federal Employer ID Number, FR-900M and tax year on your payment.

Numbers refer to numbered items on the sample Form FR-900B

1. This pre-printed number is your Federal Employer Identification Number. Make sure that this number is correct.
2. This indicates the month ending the period for which the return is being filed.
3. The account number is assigned by the Office of Tax and Revenue.
4. The employer's name and address should appear here and should be as it appears on the Federal return. If incorrect, changes should be made on Form FR-900W, Change of Address/Name, a copy of which is included in the D.C. Employer's Withholding Tax booklet.
5. This is the total amount of D.C. income tax withheld for the month.
6. Report any adjustment for the prior month, such as overpayment or differences in withholding.
7. Enter the amount of Line 1, plus or minus any adjustments on Line 2.
8. Penalty must be computed on the tax due for any return filed after the due date. See the instructions for computing the penalty.
9. Interest must be computed on the tax due for any return which is filed after the due date. See the instructions for computing the interest.
10. This is the total amount to be remitted with your D.C. Employer Withholding Tax Return.
11. The return must be signed and the person signing should be identified for example, as "owner", "partner", or in the case of a corporation, "treasurer".
12. This is the address to be used when mailing your monthly D.C. Employer Withholding Tax returns. Printed gummed address labels are included in the D.C. Employer's Withholding Tax booklet.

CHANGE OF ADDRESS/NAME (FORM FR-900W)

This form must be completed and mailed to the address shown whenever your business has a change of address or name (trade name, etc.)

CHANGE OF ADDRESS/NAME

★ ★ ★ GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

FR-900W

EMPLOYER WITHHOLDING TAX

CHANGE OF ADDRESS

If you have moved, please fill out this form and mail it to the Government of the District of Columbia, Office of Tax and Revenue, P.O. Box 470, Washington, DC 20044-0470.

FEDERAL EMPLOYER IDENTIFICATION NUMBER	BUSINESS NAME AND NEW ADDRESS
DATE MOVED	
PREVIOUS BUSINESS ADDRESS	NEW BUSINESS MAILING ADDRESS
PREVIOUS BUSINESS MAILING ADDRESS	
PERSON TO CONTACT AND PHONE NUMBER	REMARKS

FINAL REPORT (FORM FR-900W1)

This form must be completed and mailed to the address shown whenever your business is sold, closed or discontinued, even temporarily.

FINAL REPORT

★ ★ ★ GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE

FR-900W1

EMPLOYER WITHHOLDING TAX

FINAL REPORT

Complete this form if your business is sold, closed, or discontinued.

FEDERAL EMPLOYER ID NUMBER																			
-------------------------------	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Business Name and Address:

Mail to: **Government of the District of Columbia**
Office of Tax and Revenue
P.O. Box 470
Washington, D.C. 20044-0470

If business was sold, state purchaser's name, address and date sold:

If business has been closed or discontinued:

Name _____

Date closed or discontinued: _____

Address _____

Reason: _____

Date Sold _____

PERSON TO CONTACT FOR ADDITIONAL INFORMATION

NAME AND TITLE _____

PHONE NUMBER _____

PERCENTAGE OF WAGES PAID METHOD

TABLE 1

Payroll period	Amount of On Withholding Allowance
Weekly	\$ 26.35
Biweekly	52.69
Semi-monthly	57.08
Monthly	114.17
Quarterly	342.50
Semi-annually	685.00
Annually	1,370.00
Daily or Miscellaneous (per day or per period)	3.75

To Find the Tax :

1. Multiply the amount of one withholding allowance (see Table 1) by the number of allowances claimed by the employee.
2. Subtract the resulting amount from the employee's wages.
3. Determine the withholding tax on this amount from the appropriate PERCENTAGE OF WAGES PAID METHOD WITHHOLDING TABLE.

PERCENTAGE OF WAGES PAID METHOD

FOR SINGLE OR MARRIED PERSONS FILING JOINTLY

ANNUALLY		QUARTERLY	
WAGES MINUS ALLOWANCE AMOUNT		WAGES MINUS ALLOWANCE AMOUNT	
\$2,000 or less	\$ 0	\$500 or less	\$ 0
Over \$2,000 but not over \$10,000	5% Of Excess Over \$2,000	Over \$500 but not over \$2,500	5% Of Excess Over \$500
Over \$10,000 but not over \$30,000	\$400 Plus 7.5% Of Excess Over 10,000	Over \$2,500 but not over \$7,500	\$100.00 Plus 7.5% Of Excess Over 2,500
Over \$30,000	\$1900 Plus 9.3% Of Excess Over 30,000	Over \$7,500	\$475.00 Plus 9.3% Of Excess Over 7,500
SEMIANNUALLY		MONTHLY	
WAGES MINUS ALLOWANCE AMOUNT		WAGES MINUS ALLOWANCE AMOUNT	
\$1,000 or less	\$ 0	\$166.66 or less	\$ 0
Over \$1,000 but not over \$5,000	5% Of Excess Over \$1,000	Over \$166.66 but not over \$833.33	5% Of Excess Over \$166.66
Over \$5,000 but not over \$15,000	\$200 Plus 7.5% Of Excess Over 5,000	Over \$833.33 but not over \$2,500.00	\$33.33 Plus 7.5% Of Excess Over 833.33
Over \$15,000	\$950 Plus 9.3% Of Excess Over 15,000	Over \$2,500.00	\$158.33 Plus 9.3% Of Excess Over 2,500.00

PERCENTAGE OF WAGES PAID METHOD

FOR SINGLE OR MARRIED PERSONS FILING JOINTLY

SEMIMONTHLY		WEEKLY	
WAGES MINUS ALLOWANCE AMOUNT		WAGES MINUS ALLOWANCE AMOUNT	
\$83.33 or less	\$ 0	\$38.46 or less	\$ 0
Over \$83.33 but not over \$416.67	5% Of Excess Over \$83.33	Over \$38.46 but not over \$192.31	5% Of Excess Over \$38.46
Over \$416.67 but not over \$1,250.00	\$16.67 Plus 7.5% Of Excess Over 416.67	Over \$192.31 but not over \$576.92	\$7.69 Plus 7.5% Of Excess Over 192.31
Over \$1,250.00	\$79.17 Plus 9.3% Of Excess Over 1,250.00	Over \$576.92	\$36.54 Plus 9.3% Of Excess Over 576.92

BIWEEKLY		DAILY	
WAGES MINUS ALLOWANCE AMOUNT		WAGES MINUS ALLOWANCE AMOUNT	
\$76.92 or less	\$ 0	\$5.47 or less	\$ 0
Over \$76.92 but not over \$384.62	5% Of Excess Over \$76.92	Over \$5.47 but not over \$27.40	5% Of Excess Over \$5.47
Over \$384.62 but not over \$1,153.85	\$15.39 Plus 7.5% Of Excess Over 384.62	Over \$27.40 but not over \$82.19	\$1.10 Plus 7.5% Of Excess Over 27.40
Over \$1,153.85	\$73.08 Plus 9.3% Of Excess Over 1,153.85	Over \$82.19	\$5.21 Plus 9.3% Of Excess Over 82.19

PERCENTAGE OF WAGES PAID METHOD

FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN

ANNUALLY		QUARTERLY
WAGES MINUS ALLOWANCE AMOUNT		WAGES MINUS ALLOWANCE AMOUNT
\$1,000 or less	\$ 0	\$ 0
Over \$1,000 but not over \$10,000	5% Of Excess Over \$1,000	5% Of Excess Over \$250
Over \$10,000 but not over \$30,000	\$450 Plus 7.5% Of Excess Over 10,000	\$112.50 Plus 7.5% Of Excess Over 2,500
Over \$30,000	\$1,950 Plus 9.3% Of Excess Over 30,000	\$487.50 Plus 9.3% Of Excess Over 7,500

SEMIANNUALLY		MONTHLY
WAGES MINUS ALLOWANCE AMOUNT		WAGES MINUS ALLOWANCE AMOUNT
\$500 or less	\$ 0	\$ 0
Over \$500 but not over \$5,000	5% Of Excess Over \$500	5% Of Excess Over \$83.33
Over \$5,000 but not over \$15,000	\$225 Plus 7.5% Of Excess Over 5,000	\$37.50 Plus 7.5% Of Excess Over 833.33
Over \$15,000	\$975 Plus 9.3% Of Excess Over 15,000	\$162.50 Plus 9.3% Of Excess Over 2,500.00

PERCENTAGE OF WAGES PAID METHOD

FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN

SEMIMONTHLY		WEEKLY	
WAGES MINUS ALLOWANCE AMOUNT		WAGES MINUS ALLOWANCE AMOUNT	
\$ 0		\$ 0	
Over \$41.66 but not over \$416.67	5% Of Excess Over \$41.66	Over \$19.23 but not over \$192.31	5% Of Excess Over \$19.23
Over \$416.67 but not over \$1,250.00	\$18.75 Plus 7.5% Of Excess Over 416.67	Over \$192.31 but not over \$576.92	\$8.65 Plus 7.5% Of Excess Over 192.31
Over \$1,250.00	\$81.25 Plus 9.3% Of Excess Over 1,250.00	Over \$576.92	\$37.50 Plus 9.3% Of Excess Over 576.92

BIWEEKLY		DAILY	
WAGES MINUS ALLOWANCE AMOUNT		WAGES MINUS ALLOWANCE AMOUNT	
\$ 0		\$ 0	
Over \$38.46 but not over \$384.62	5% Of Excess Over \$38.46	Over \$2.74 but not over \$27.40	5% Of Excess Over \$2.74
Over \$384.62 but not over \$1,153.85	\$17.31 Plus 7.5% Of Excess Over 384.62	Over \$27.40 but not over \$82.19	\$1.23 Plus 7.5% Of Excess Over 27.40
Over \$1,153.85	\$75.00 Plus 9.3% Of Excess Over 1,153.85	Over \$82.19	\$5.34 Plus 9.3% Of Excess Over 82.19

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0.00	5.50											
5.50	6.00											
6.00	7.00	0.10										
7.00	8.00	0.10										
8.00	9.00	0.20										
9.00	10.00	0.20										
10.00	11.00	0.30	0.10									
11.00	12.00	0.30	0.10									
12.00	13.00	0.40	0.20									
13.00	14.00	0.40	0.20									
14.00	15.00	0.50	0.30	0.10								
15.00	16.00	0.50	0.30	0.10								
16.00	17.00	0.60	0.40	0.20								
17.00	18.00	0.60	0.40	0.20								
18.00	19.00	0.70	0.50	0.30	0.10							
19.00	20.00	0.70	0.50	0.30	0.10							
20.00	21.00	0.80	0.60	0.40	0.20							
21.00	22.00	0.80	0.60	0.40	0.20	0.10						
22.00	23.00	0.90	0.70	0.50	0.30	0.10						
23.00	24.00	0.90	0.70	0.50	0.30	0.20						
24.00	25.00	1.00	0.80	0.60	0.40	0.20						
25.00	26.00	1.00	0.80	0.60	0.40	0.30	0.10					
26.00	27.00	1.10	0.90	0.70	0.50	0.30	0.10					
27.00	28.00	1.10	0.90	0.70	0.50	0.40	0.20					
28.00	29.00	1.20	1.00	0.80	0.60	0.40	0.20					
29.00	30.00	1.20	1.00	0.80	0.60	0.50	0.30	0.10				
30.00	31.00	1.30	1.10	0.90	0.70	0.50	0.30	0.10				
31.00	32.00	1.30	1.10	0.90	0.70	0.60	0.40	0.20				
32.00	33.00	1.40	1.20	1.00	0.80	0.60	0.40	0.20				
33.00	34.00	1.40	1.20	1.00	0.80	0.70	0.50	0.30	0.10			
34.00	35.00	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10			
35.00	36.00	1.60	1.30	1.10	0.90	0.80	0.60	0.40	0.20			
36.00	37.00	1.60	1.40	1.20	1.00	0.80	0.60	0.40	0.20			
37.00	38.00	1.70	1.40	1.20	1.00	0.90	0.70	0.50	0.30	0.10		
38.00	39.00	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10		
39.00	40.00	1.90	1.60	1.30	1.10	1.00	0.80	0.60	0.40	0.20		
40.00	41.00	1.90	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20	0.10	
41.00	42.00	2.00	1.70	1.50	1.20	1.10	0.90	0.70	0.50	0.30	0.10	
42.00	43.00	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.20	
43.00	44.00	2.20	1.90	1.60	1.30	1.20	1.00	0.80	0.60	0.40	0.20	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
44.00	45.00	2.20	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.30	0.10
45.00	46.00	2.30	2.00	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10
46.00	47.00	2.40	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.40	0.20
47.00	48.00	2.50	2.20	1.90	1.60	1.40	1.20	1.00	0.80	0.60	0.40	0.20
48.00	49.00	2.50	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.50	0.30
49.00	50.00	2.60	2.30	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30
50.00	51.00	2.70	2.40	2.10	1.80	1.60	1.30	1.10	0.90	0.70	0.60	0.40
51.00	52.00	2.80	2.50	2.20	1.90	1.60	1.40	1.20	1.00	0.80	0.60	0.40
52.00	53.00	2.80	2.60	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.70	0.50
53.00	54.00	2.90	2.60	2.40	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50
54.00	55.00	3.00	2.70	2.40	2.10	1.90	1.60	1.30	1.10	0.90	0.80	0.60
55.00	56.00	3.10	2.80	2.50	2.20	1.90	1.70	1.40	1.20	1.00	0.80	0.60
56.00	57.00	3.10	2.90	2.60	2.30	2.00	1.70	1.50	1.20	1.00	0.90	0.70
57.00	58.00	3.20	2.90	2.70	2.40	2.10	1.80	1.50	1.30	1.10	0.90	0.70
58.00	59.00	3.30	3.00	2.70	2.40	2.20	1.90	1.60	1.30	1.10	1.00	0.80
59.00	60.00	3.40	3.10	2.80	2.50	2.20	2.00	1.70	1.40	1.20	1.00	0.80
60.00	61.00	3.40	3.20	2.90	2.60	2.30	2.00	1.80	1.50	1.20	1.10	0.90
61.00	62.00	3.50	3.20	3.00	2.70	2.40	2.10	1.80	1.50	1.30	1.10	0.90
62.00	63.00	3.60	3.30	3.00	2.70	2.50	2.20	1.90	1.60	1.30	1.20	1.00
63.00	64.00	3.70	3.40	3.10	2.80	2.50	2.30	2.00	1.70	1.40	1.20	1.00
64.00	65.00	3.70	3.50	3.20	2.90	2.60	2.30	2.10	1.80	1.50	1.30	1.10
65.00	66.00	3.80	3.50	3.30	3.00	2.70	2.40	2.10	1.80	1.60	1.30	1.10
66.00	67.00	3.90	3.60	3.30	3.00	2.80	2.50	2.20	1.90	1.60	1.40	1.20
67.00	68.00	4.00	3.70	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.40	1.20
68.00	69.00	4.00	3.80	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.50	1.30
69.00	70.00	4.10	3.80	3.60	3.30	3.00	2.70	2.40	2.10	1.90	1.60	1.30
70.00	71.00	4.20	3.90	3.60	3.30	3.10	2.80	2.50	2.20	1.90	1.70	1.40
71.00	72.00	4.30	4.00	3.70	3.40	3.10	2.90	2.60	2.30	2.00	1.70	1.50
72.00	73.00	4.30	4.10	3.80	3.50	3.20	2.90	2.70	2.40	2.10	1.80	1.50
73.00	74.00	4.40	4.10	3.90	3.60	3.30	3.00	2.70	2.40	2.20	1.90	1.60
74.00	75.00	4.50	4.20	3.90	3.60	3.40	3.10	2.80	2.50	2.20	2.00	1.70
75.00	76.00	4.60	4.30	4.00	3.70	3.40	3.20	2.90	2.60	2.30	2.00	1.80
76.00	77.00	4.60	4.40	4.10	3.80	3.50	3.20	3.00	2.70	2.40	2.10	1.80
77.00	78.00	4.70	4.40	4.20	3.90	3.60	3.30	3.00	2.70	2.50	2.20	1.90
78.00	79.00	4.80	4.50	4.20	3.90	3.70	3.40	3.10	2.80	2.50	2.30	2.00
79.00	80.00	4.90	4.60	4.30	4.00	3.70	3.50	3.20	2.90	2.60	2.30	2.10
80.00	81.00	4.90	4.70	4.40	4.10	3.80	3.50	3.30	3.00	2.70	2.40	2.10
81.00	82.00	5.00	4.70	4.50	4.20	3.90	3.60	3.30	3.00	2.80	2.50	2.20
82.00	83.00	5.10	4.80	4.50	4.20	4.00	3.70	3.40	3.10	2.80	2.60	2.30
83.00	84.00	5.20	4.90	4.60	4.30	4.00	3.80	3.50	3.20	2.90	2.60	2.40

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certifi
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withhold

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
84.00	85.00	5.20	5.00	4.70	4.40	4.10	3.80	3.60	3.30	3.00	2.70	2.40
85.00	86.00	5.30	5.00	4.80	4.50	4.20	3.90	3.60	3.30	3.10	2.80	2.50
86.00	87.00	5.40	5.10	4.80	4.50	4.30	4.00	3.70	3.40	3.10	2.90	2.60
87.00	88.00	5.50	5.20	4.90	4.60	4.30	4.10	3.80	3.50	3.20	2.90	2.70
88.00	89.00	5.60	5.30	5.00	4.70	4.40	4.10	3.90	3.60	3.30	3.00	2.70
89.00	90.00	5.60	5.30	5.10	4.80	4.50	4.20	3.90	3.60	3.40	3.10	2.80
90.00	91.00	5.70	5.40	5.10	4.80	4.60	4.30	4.00	3.70	3.40	3.20	2.90
91.00	92.00	5.80	5.50	5.20	4.90	4.60	4.40	4.10	3.80	3.50	3.20	3.00
92.00	93.00	5.90	5.60	5.30	5.00	4.70	4.40	4.20	3.90	3.60	3.30	3.00
93.00	94.00	6.00	5.70	5.40	5.10	4.80	4.50	4.20	3.90	3.70	3.40	3.10
94.00	95.00	6.10	5.80	5.40	5.10	4.90	4.60	4.30	4.00	3.70	3.50	3.20
95.00	96.00	6.20	5.90	5.50	5.20	4.90	4.70	4.40	4.10	3.80	3.50	3.30
96.00	97.00	6.30	6.00	5.60	5.30	5.00	4.70	4.50	4.20	3.90	3.60	3.30
97.00	98.00	6.40	6.00	5.70	5.40	5.10	4.80	4.50	4.20	4.00	3.70	3.40
98.00	99.00	6.50	6.10	5.80	5.40	5.20	4.90	4.60	4.30	4.00	3.80	3.50
99.00	100.00	6.60	6.20	5.90	5.50	5.20	5.00	4.70	4.40	4.10	3.80	3.60
100.00	101.00	6.70	6.30	6.00	5.60	5.30	5.00	4.80	4.50	4.20	3.90	3.60
101.00	102.00	6.80	6.40	6.10	5.70	5.40	5.10	4.80	4.50	4.30	4.00	3.70
102.00	103.00	6.90	6.50	6.20	5.80	5.50	5.20	4.90	4.60	4.30	4.10	3.80
103.00	104.00	7.00	6.60	6.30	5.90	5.60	5.30	5.00	4.70	4.40	4.10	3.90
104.00	105.00	7.00	6.70	6.30	6.00	5.60	5.30	5.10	4.80	4.50	4.20	3.90
105.00	106.00	7.10	6.80	6.40	6.10	5.70	5.40	5.10	4.80	4.60	4.30	4.00
106.00	107.00	7.20	6.90	6.50	6.20	5.80	5.50	5.20	4.90	4.60	4.40	4.10
107.00	108.00	7.30	7.00	6.60	6.30	5.90	5.60	5.30	5.00	4.70	4.40	4.20
108.00	109.00	7.40	7.10	6.70	6.40	6.00	5.70	5.40	5.10	4.80	4.50	4.20
109.00	110.00	7.50	7.20	6.80	6.50	6.10	5.80	5.40	5.10	4.90	4.60	4.30
110.00	111.00	7.60	7.30	6.90	6.60	6.20	5.90	5.50	5.20	4.90	4.70	4.40
111.00	112.00	7.70	7.30	7.00	6.60	6.30	6.00	5.60	5.30	5.00	4.70	4.50
112.00	113.00	7.80	7.40	7.10	6.70	6.40	6.00	5.70	5.40	5.10	4.80	4.50
113.00	114.00	7.90	7.50	7.20	6.80	6.50	6.10	5.80	5.40	5.20	4.90	4.60
114.00	115.00	8.00	7.60	7.30	6.90	6.60	6.20	5.90	5.50	5.20	5.00	4.70
115.00	116.00	8.10	7.70	7.40	7.00	6.70	6.30	6.00	5.60	5.30	5.00	4.80
116.00	117.00	8.20	7.80	7.50	7.10	6.80	6.40	6.10	5.70	5.40	5.10	4.80
117.00	118.00	8.30	7.90	7.60	7.20	6.90	6.50	6.20	5.80	5.50	5.20	4.90
118.00	119.00	8.30	8.00	7.60	7.30	7.00	6.60	6.30	5.90	5.60	5.30	5.00
119.00	120.00	8.40	8.10	7.70	7.40	7.00	6.70	6.30	6.00	5.60	5.30	5.10
120.00	121.00	8.50	8.20	7.80	7.50	7.10	6.80	6.40	6.10	5.70	5.40	5.10
121.00	122.00	8.60	8.30	7.90	7.60	7.20	6.90	6.50	6.20	5.80	5.50	5.20
122.00	123.00	8.70	8.40	8.00	7.70	7.30	7.00	6.60	6.30	5.90	5.60	5.30
123.00	124.00	8.80	8.50	8.10	7.80	7.40	7.10	6.70	6.40	6.00	5.70	5.40

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is –											
124.00	125.00	8.90	8.60	8.20	7.90	7.50	7.20	6.80	6.50	6.10	5.80	5.40	
125.00	126.00	9.00	8.60	8.30	8.00	7.60	7.30	6.90	6.60	6.20	5.90	5.50	
		9.3 percent of the excess over 126.00 plus											
126.00	& OVER	9.00	8.70	8.30	8.00	7.60	7.30	6.90	6.60	6.30	5.90	5.60	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	3											
3	4											
4	5	0.10										
5	6	0.10										
6	7	0.20										
7	8	0.20	0.10									
8	9	0.30	0.10									
9	10	0.30	0.20									
10	11	0.40	0.20									
11	12	0.40	0.30	0.10								
12	13	0.50	0.30	0.10								
13	14	0.50	0.40	0.20								
14	15	0.60	0.40	0.20								
15	16	0.60	0.50	0.30	0.10							
16	17	0.70	0.50	0.30	0.10							
17	18	0.70	0.60	0.40	0.20							
18	19	0.80	0.60	0.40	0.20							
19	20	0.80	0.70	0.50	0.30	0.10						
20	21	0.90	0.70	0.50	0.30	0.10						
21	22	0.90	0.80	0.60	0.40	0.20						
22	23	1.00	0.80	0.60	0.40	0.20						
23	24	1.00	0.90	0.70	0.50	0.30	0.10					
24	25	1.10	0.90	0.70	0.50	0.30	0.10					
25	26	1.10	1.00	0.80	0.60	0.40	0.20					
26	27	1.20	1.00	0.80	0.60	0.40	0.20	0.10				
27	28	1.20	1.10	0.90	0.70	0.50	0.30	0.10				
28	29	1.30	1.10	0.90	0.70	0.50	0.30	0.20				
29	30	1.30	1.20	1.00	0.80	0.60	0.40	0.20				
30	31	1.40	1.20	1.00	0.80	0.60	0.40	0.30	0.10			
31	32	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10			
32	33	1.50	1.30	1.10	0.90	0.70	0.50	0.40	0.20			
33	34	1.60	1.40	1.20	1.00	0.80	0.60	0.40	0.20			
34	35	1.70	1.40	1.20	1.00	0.80	0.60	0.50	0.30	0.10		
35	36	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10		
36	37	1.80	1.60	1.30	1.10	0.90	0.70	0.60	0.40	0.20		
37	38	1.90	1.60	1.40	1.20	1.00	0.80	0.60	0.40	0.20		
38	39	2.00	1.70	1.40	1.20	1.00	0.80	0.70	0.50	0.30	0.10	
39	40	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.10	
40	41	2.10	1.90	1.60	1.30	1.10	0.90	0.80	0.60	0.40	0.20	
41	42	2.20	1.90	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.20	0.10

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is -											
42	43	2.30	2.00	1.70	1.50	1.20	1.00	0.90	0.70	0.50	0.30	0.10	
43	44	2.40	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.30	0.20	
44	45	2.40	2.20	1.90	1.60	1.30	1.10	1.00	0.80	0.60	0.40	0.20	
45	46	2.50	2.20	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.40	0.30	
46	47	2.60	2.30	2.00	1.80	1.50	1.20	1.10	0.90	0.70	0.50	0.30	
47	48	2.70	2.40	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	0.40	
48	49	2.70	2.50	2.20	1.90	1.60	1.30	1.20	1.00	0.80	0.60	0.40	
49	50	2.80	2.50	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.60	0.50	
50	51	2.90	2.60	2.30	2.10	1.80	1.50	1.30	1.10	0.90	0.70	0.50	
51	52	3.00	2.70	2.40	2.10	1.80	1.60	1.30	1.10	0.90	0.70	0.60	
52	53	3.00	2.80	2.50	2.20	1.90	1.60	1.40	1.20	1.00	0.80	0.60	
53	54	3.10	2.80	2.60	2.30	2.00	1.70	1.40	1.20	1.00	0.80	0.70	
54	55	3.20	2.90	2.60	2.40	2.10	1.80	1.50	1.30	1.10	0.90	0.70	
55	56	3.30	3.00	2.70	2.40	2.10	1.90	1.60	1.30	1.10	0.90	0.80	
56	57	3.30	3.10	2.80	2.50	2.20	1.90	1.70	1.40	1.20	1.00	0.80	
57	58	3.40	3.10	2.90	2.60	2.30	2.00	1.70	1.50	1.20	1.00	0.90	
58	59	3.50	3.20	2.90	2.70	2.40	2.10	1.80	1.50	1.30	1.10	0.90	
59	60	3.60	3.30	3.00	2.70	2.40	2.20	1.90	1.60	1.30	1.10	1.00	
60	61	3.60	3.40	3.10	2.80	2.50	2.20	2.00	1.70	1.40	1.20	1.00	
61	62	3.70	3.40	3.20	2.90	2.60	2.30	2.00	1.80	1.50	1.20	1.10	
62	63	3.80	3.50	3.20	3.00	2.70	2.40	2.10	1.80	1.50	1.30	1.10	
63	64	3.90	3.60	3.30	3.00	2.70	2.50	2.20	1.90	1.60	1.30	1.20	
64	65	3.90	3.70	3.40	3.10	2.80	2.50	2.30	2.00	1.70	1.40	1.20	
65	66	4.00	3.70	3.50	3.20	2.90	2.60	2.30	2.10	1.80	1.50	1.30	
66	67	4.10	3.80	3.50	3.30	3.00	2.70	2.40	2.10	1.80	1.60	1.30	
67	68	4.20	3.90	3.60	3.30	3.00	2.80	2.50	2.20	1.90	1.60	1.40	
68	69	4.20	4.00	3.70	3.40	3.10	2.80	2.60	2.30	2.00	1.70	1.40	
69	70	4.30	4.00	3.80	3.50	3.20	2.90	2.60	2.40	2.10	1.80	1.50	
70	71	4.40	4.10	3.80	3.60	3.30	3.00	2.70	2.40	2.10	1.90	1.60	
71	72	4.50	4.20	3.90	3.60	3.30	3.10	2.80	2.50	2.20	1.90	1.70	
72	73	4.50	4.30	4.00	3.70	3.40	3.10	2.90	2.60	2.30	2.00	1.70	
73	74	4.60	4.30	4.10	3.80	3.50	3.20	2.90	2.70	2.40	2.10	1.80	
74	75	4.70	4.40	4.10	3.90	3.60	3.30	3.00	2.70	2.40	2.20	1.90	
75	76	4.80	4.50	4.20	3.90	3.60	3.40	3.10	2.80	2.50	2.20	2.00	
76	77	4.80	4.60	4.30	4.00	3.70	3.40	3.20	2.90	2.60	2.30	2.00	
77	78	4.90	4.60	4.40	4.10	3.80	3.50	3.20	3.00	2.70	2.40	2.10	
78	79	5.00	4.70	4.40	4.20	3.90	3.60	3.30	3.00	2.70	2.50	2.20	
79	80	5.10	4.80	4.50	4.20	3.90	3.70	3.40	3.10	2.80	2.50	2.30	
80	81	5.10	4.90	4.60	4.30	4.00	3.70	3.50	3.20	2.90	2.60	2.30	
81	82	5.20	4.90	4.70	4.40	4.10	3.80	3.50	3.30	3.00	2.70	2.40	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
82	83	5.30	5.00	4.70	4.50	4.20	3.90	3.60	3.30	3.00	2.80	2.50
83	84	5.40	5.10	4.80	4.50	4.20	4.00	3.70	3.40	3.10	2.80	2.60
84	85	5.40	5.20	4.90	4.60	4.30	4.00	3.80	3.50	3.20	2.90	2.60
85	86	5.50	5.20	5.00	4.70	4.40	4.10	3.80	3.60	3.30	3.00	2.70
86	87	5.60	5.30	5.00	4.80	4.50	4.20	3.90	3.60	3.30	3.10	2.80
87	88	5.70	5.40	5.10	4.80	4.50	4.30	4.00	3.70	3.40	3.10	2.90
88	89	5.80	5.50	5.20	4.90	4.60	4.30	4.10	3.80	3.50	3.20	2.90
89	90	5.90	5.60	5.30	5.00	4.70	4.40	4.10	3.90	3.60	3.30	3.00
90	91	6.00	5.60	5.30	5.10	4.80	4.50	4.20	3.90	3.60	3.40	3.10
91	92	6.10	5.70	5.40	5.10	4.80	4.60	4.30	4.00	3.70	3.40	3.20
92	93	6.20	5.80	5.50	5.20	4.90	4.60	4.40	4.10	3.80	3.50	3.20
93	94	6.30	5.90	5.60	5.30	5.00	4.70	4.40	4.20	3.90	3.60	3.30
94	95	6.40	6.00	5.70	5.40	5.10	4.80	4.50	4.20	3.90	3.70	3.40
95	96	6.50	6.10	5.80	5.40	5.10	4.90	4.60	4.30	4.00	3.70	3.50
96	97	6.60	6.20	5.90	5.50	5.20	4.90	4.70	4.40	4.10	3.80	3.50
97	98	6.60	6.30	6.00	5.60	5.30	5.00	4.70	4.50	4.20	3.90	3.60
98	99	6.70	6.40	6.00	5.70	5.40	5.10	4.80	4.50	4.20	4.00	3.70
99	100	6.80	6.50	6.10	5.80	5.40	5.20	4.90	4.60	4.30	4.00	3.80
100	101	6.90	6.60	6.20	5.90	5.50	5.20	5.00	4.70	4.40	4.10	3.80
101	102	7.00	6.70	6.30	6.00	5.60	5.30	5.00	4.80	4.50	4.20	3.90
102	103	7.10	6.80	6.40	6.10	5.70	5.40	5.10	4.80	4.50	4.30	4.00
103	104	7.20	6.90	6.50	6.20	5.80	5.50	5.20	4.90	4.60	4.30	4.10
104	105	7.30	7.00	6.60	6.30	5.90	5.60	5.30	5.00	4.70	4.40	4.10
105	106	7.40	7.00	6.70	6.30	6.00	5.60	5.30	5.10	4.80	4.50	4.20
106	107	7.50	7.10	6.80	6.40	6.10	5.70	5.40	5.10	4.80	4.60	4.30
107	108	7.60	7.20	6.90	6.50	6.20	5.80	5.50	5.20	4.90	4.60	4.40
108	109	7.70	7.30	7.00	6.60	6.30	5.90	5.60	5.30	5.00	4.70	4.40
109	110	7.80	7.40	7.10	6.70	6.40	6.00	5.70	5.40	5.10	4.80	4.50
110	111	7.90	7.50	7.20	6.80	6.50	6.10	5.80	5.40	5.10	4.90	4.60
111	112	8.00	7.60	7.30	6.90	6.60	6.20	5.90	5.50	5.20	4.90	4.70
112	113	8.00	7.70	7.30	7.00	6.60	6.30	5.90	5.60	5.30	5.00	4.70
113	114	8.10	7.80	7.40	7.10	6.70	6.40	6.00	5.70	5.40	5.10	4.80
114	115	8.20	7.90	7.50	7.20	6.80	6.50	6.10	5.80	5.40	5.20	4.90
115	116	8.30	8.00	7.60	7.30	6.90	6.60	6.20	5.90	5.50	5.20	5.00
116	117	8.40	8.10	7.70	7.40	7.00	6.70	6.30	6.00	5.60	5.30	5.00
117	118	8.50	8.20	7.80	7.50	7.10	6.80	6.40	6.10	5.70	5.40	5.10
118	119	8.60	8.30	7.90	7.60	7.20	6.90	6.50	6.20	5.80	5.50	5.20
119	120	8.70	8.30	8.00	7.60	7.30	6.90	6.60	6.30	5.90	5.60	5.30
120	121	8.80	8.40	8.10	7.70	7.40	7.00	6.70	6.30	6.00	5.60	5.30
121	122	8.90	8.50	8.20	7.80	7.50	7.10	6.80	6.40	6.10	5.70	5.40

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

DAILY OR MISCELLANEOUS WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is -											
122	123	9.00	8.60	8.30	7.90	7.60	7.20	6.90	6.50	6.20	5.80	5.50	
123	124	9.10	8.70	8.40	8.00	7.70	7.30	7.00	6.60	6.30	5.90	5.60	
124	125	9.20	8.80	8.50	8.10	7.80	7.40	7.10	6.70	6.40	6.00	5.70	
125	126	9.30	8.90	8.60	8.20	7.90	7.50	7.20	6.80	6.50	6.10	5.80	
		9.3 percent of the excess over 126.00 plus											
126	& OVER	9.30	8.90	8.60	8.30	7.90	7.60	7.20	6.90	6.50	6.20	5.80	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	38											
38	42	0.10										
42	46	0.30										
46	50	0.50										
50	54	0.70										
54	58	0.90										
58	62	1.10										
62	66	1.30										
66	70	1.50	0.20									
70	74	1.70	0.40									
74	78	1.90	0.60									
78	82	2.10	0.80									
82	86	2.30	1.00									
86	90	2.50	1.20									
90	94	2.70	1.40									
94	98	2.90	1.60	0.20								
98	102	3.10	1.80	0.40								
102	106	3.30	2.00	0.60								
106	110	3.50	2.20	0.80								
110	114	3.70	2.40	1.00								
114	118	3.90	2.60	1.20								
118	122	4.10	2.80	1.40	0.10							
122	126	4.30	3.00	1.60	0.30							
126	130	4.50	3.20	1.80	0.50							
130	134	4.70	3.40	2.00	0.70							
134	138	4.90	3.60	2.20	0.90							
138	142	5.10	3.80	2.40	1.10							
142	146	5.30	4.00	2.60	1.30							
146	150	5.50	4.20	2.80	1.50	0.20						
150	154	5.70	4.40	3.00	1.70	0.40						
154	158	5.90	4.60	3.20	1.90	0.60						
158	162	6.10	4.80	3.40	2.10	0.80						
162	166	6.30	5.00	3.60	2.30	1.00						
166	170	6.50	5.20	3.80	2.50	1.20						
170	174	6.70	5.40	4.00	2.70	1.40	0.10					
174	178	6.90	5.60	4.20	2.90	1.60	0.30					
178	182	7.10	5.80	4.40	3.10	1.80	0.50					
182	186	7.30	6.00	4.60	3.30	2.00	0.70					
186	190	7.50	6.20	4.80	3.50	2.20	0.90					
190	194	7.70	6.40	5.00	3.70	2.40	1.10					

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is -											
194	198	7.90	6.60	5.20	3.90	2.60	1.30						
198	202	8.10	6.80	5.40	4.10	2.80	1.50	0.20					
202	206	8.30	7.00	5.60	4.30	3.00	1.70	0.40					
206	210	8.50	7.20	5.80	4.50	3.20	1.90	0.60					
210	220	8.80	7.50	6.20	4.90	3.60	2.20	0.90					
220	230	9.30	8.00	6.70	5.40	4.10	2.70	1.40	0.10				
230	240	9.90	8.50	7.20	5.90	4.60	3.20	1.90	0.60				
240	250	10.70	9.00	7.70	6.40	5.10	3.70	2.40	1.10				
250	260	11.40	9.50	8.20	6.90	5.60	4.20	2.90	1.60	0.30			
260	270	12.20	10.20	8.70	7.40	6.10	4.70	3.40	2.10	0.80			
270	280	12.90	11.00	9.20	7.90	6.60	5.20	3.90	2.60	1.30			
280	290	13.70	11.70	9.70	8.40	7.10	5.70	4.40	3.10	1.80	0.50		
290	300	14.40	12.50	10.50	8.90	7.60	6.20	4.90	3.60	2.30	1.00		
300	310	15.20	13.20	11.20	9.40	8.10	6.70	5.40	4.10	2.80	1.50	0.20	
310	320	15.90	14.00	12.00	10.00	8.60	7.20	5.90	4.60	3.30	2.00	0.70	
320	330	16.70	14.70	12.70	10.80	9.10	7.70	6.40	5.10	3.80	2.50	1.20	
330	340	17.40	15.50	13.50	11.50	9.60	8.20	6.90	5.60	4.30	3.00	1.70	
340	350	18.20	16.20	14.20	12.30	10.30	8.70	7.40	6.10	4.80	3.50	2.20	
350	360	18.90	17.00	15.00	13.00	11.00	9.20	7.90	6.60	5.30	4.00	2.70	
360	370	19.70	17.70	15.70	13.80	11.80	9.80	8.40	7.10	5.80	4.50	3.20	
370	380	20.40	18.50	16.50	14.50	12.50	10.60	8.90	7.60	6.30	5.00	3.70	
380	390	21.20	19.20	17.20	15.30	13.30	11.30	9.40	8.10	6.80	5.50	4.20	
390	400	21.90	20.00	18.00	16.00	14.00	12.10	10.10	8.60	7.30	6.00	4.70	
400	420	23.10	21.10	19.10	17.10	15.20	13.20	11.20	9.40	8.00	6.70	5.40	
420	440	24.60	22.60	20.60	18.60	16.70	14.70	12.70	10.70	9.00	7.70	6.40	
440	460	26.10	24.10	22.10	20.10	18.20	16.20	14.20	12.20	10.30	8.70	7.40	
460	480	27.60	25.60	23.60	21.60	19.70	17.70	15.70	13.70	11.80	9.80	8.40	
480	500	29.10	27.10	25.10	23.10	21.20	19.20	17.20	15.20	13.30	11.30	9.40	
500	520	30.60	28.60	26.60	24.60	22.70	20.70	18.70	16.70	14.80	12.80	10.80	
520	540	32.10	30.10	28.10	26.10	24.20	22.20	20.20	18.20	16.30	14.30	12.30	
540	560	33.60	31.60	29.60	27.60	25.70	23.70	21.70	19.70	17.80	15.80	13.80	
560	580	35.10	33.10	31.10	29.10	27.20	25.20	23.20	21.20	19.30	17.30	15.30	
580	600	36.60	34.60	32.60	30.60	28.70	26.70	24.70	22.70	20.80	18.80	16.80	
600	620	38.10	36.10	34.10	32.10	30.20	28.20	26.20	24.20	22.30	20.30	18.30	
620	640	39.80	37.60	35.60	33.60	31.70	29.70	27.70	25.70	23.80	21.80	19.80	
640	660	41.70	39.20	37.10	35.10	33.20	31.20	29.20	27.20	25.30	23.30	21.30	
660	680	43.50	41.10	38.60	36.60	34.70	32.70	30.70	28.70	26.80	24.80	22.80	
680	700	45.40	43.00	40.50	38.10	36.20	34.20	32.20	30.20	28.30	26.30	24.30	
700	720	47.30	44.80	42.40	39.90	37.70	35.70	33.70	31.70	29.80	27.80	25.80	
720	740	49.10	46.70	44.20	41.80	39.30	37.20	35.20	33.20	31.30	29.30	27.30	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is –											
740	760	51.00	48.50	46.10	43.60	41.20	38.70	36.70	34.70	32.80	30.80	28.80	
760	780	52.80	50.40	47.90	45.50	43.00	40.60	38.20	36.20	34.30	32.30	30.30	
780	800	54.70	52.30	49.80	47.40	44.90	42.40	40.00	37.70	35.80	33.80	31.80	
800	820	56.60	54.10	51.70	49.20	46.80	44.30	41.90	39.40	37.30	35.30	33.30	
820	840	58.40	56.00	53.50	51.10	48.60	46.20	43.70	41.30	38.80	36.80	34.80	
840	860	60.30	57.80	55.40	52.90	50.50	48.00	45.60	43.10	40.70	38.30	36.30	
860	880	62.10	59.70	57.20	54.80	52.30	49.90	47.40	45.00	42.50	40.10	37.80	
880	900	64.00	61.60	59.10	56.70	54.20	51.70	49.30	46.80	44.40	41.90	39.50	
		9.3 percent of the excess over 900 plus											
900	& OVER	64.90	62.50	60.00	57.60	55.10	52.70	50.20	47.80	45.30	42.90	40.40	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the Percentage of Wages Paid method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is –												
0	20											
20	24	0.10										
24	28	0.30										
28	32	0.50										
32	36	0.70										
36	40	0.90										
40	44	1.10										
44	48	1.30										
48	52	1.50	0.20									
52	56	1.70	0.40									
56	60	1.90	0.60									
60	64	2.10	0.80									
64	68	2.30	1.00									
68	72	2.50	1.20									
72	76	2.70	1.40	0.10								
76	80	2.90	1.60	0.30								
80	84	3.10	1.80	0.50								
84	88	3.30	2.00	0.70								
88	92	3.50	2.20	0.90								
92	96	3.70	2.40	1.10								
96	100	3.90	2.60	1.30								
100	104	4.10	2.80	1.50	0.20							
104	108	4.30	3.00	1.70	0.40							
108	112	4.50	3.20	1.90	0.60							
112	116	4.70	3.40	2.10	0.80							
116	120	4.90	3.60	2.30	1.00							
120	124	5.10	3.80	2.50	1.20							
124	128	5.30	4.00	2.70	1.40	0.10						
128	132	5.50	4.20	2.90	1.60	0.30						
132	136	5.70	4.40	3.10	1.80	0.50						
136	140	5.90	4.60	3.30	2.00	0.70						
140	144	6.10	4.80	3.50	2.20	0.90						
144	148	6.30	5.00	3.70	2.40	1.10						
148	152	6.50	5.20	3.90	2.60	1.30						
152	156	6.70	5.40	4.10	2.80	1.50	0.20					
156	160	6.90	5.60	4.30	3.00	1.70	0.40					
160	164	7.10	5.80	4.50	3.20	1.90	0.60					
164	168	7.30	6.00	4.70	3.40	2.10	0.80					
168	172	7.50	6.20	4.90	3.60	2.30	1.00					
172	176	7.70	6.40	5.10	3.80	2.50	1.20					

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employer's Withholding Allowance Certificate).

Note: if withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is –												
176	180	7.90	6.60	5.30	4.00	2.70	1.40					
180	184	8.10	6.80	5.50	4.20	2.90	1.60	0.20				
184	188	8.30	7.00	5.70	4.40	3.10	1.80	0.40				
188	192	8.50	7.20	5.90	4.60	3.30	2.00	0.60				
192	196	8.70	7.40	6.10	4.80	3.50	2.20	0.80				
196	200	8.90	7.60	6.30	5.00	3.70	2.40	1.00				
200	210	9.30	8.00	6.70	5.30	4.00	2.70	1.40	0.10			
210	220	9.90	8.50	7.20	5.80	4.50	3.20	1.90	0.60			
220	230	10.60	9.00	7.70	6.30	5.00	3.70	2.40	1.10			
230	240	11.40	9.50	8.20	6.80	5.50	4.20	2.90	1.60	0.30		
240	250	12.10	10.10	8.70	7.30	6.00	4.70	3.40	2.10	0.80		
250	260	12.90	10.90	9.20	7.80	6.50	5.20	3.90	2.60	1.30		
260	270	13.60	11.60	9.70	8.30	7.00	5.70	4.40	3.10	1.80	0.40	
270	280	14.40	12.40	10.40	8.80	7.50	6.20	4.90	3.60	2.30	0.90	
280	290	15.10	13.10	11.20	9.30	8.00	6.70	5.40	4.10	2.80	1.40	0.10
290	300	15.90	13.90	11.90	9.90	8.50	7.20	5.90	4.60	3.30	1.90	0.60
300	310	16.60	14.60	12.70	10.70	9.00	7.70	6.40	5.10	3.80	2.40	1.10
310	320	17.40	15.40	13.40	11.40	9.50	8.20	6.90	5.60	4.30	2.90	1.60
320	330	18.10	16.10	14.20	12.20	10.20	8.70	7.40	6.10	4.80	3.40	2.10
330	340	18.90	16.90	14.90	12.90	11.00	9.20	7.90	6.60	5.30	3.90	2.60
340	350	19.60	17.60	15.70	13.70	11.70	9.70	8.40	7.10	5.80	4.40	3.10
350	360	20.40	18.40	16.40	14.40	12.50	10.50	8.90	7.60	6.30	4.90	3.60
360	370	21.10	19.10	17.20	15.20	13.20	11.20	9.40	8.10	6.80	5.40	4.10
370	380	21.90	19.90	17.90	15.90	14.00	12.00	10.00	8.60	7.30	5.90	4.60
380	390	22.60	20.60	18.70	16.70	14.70	12.70	10.80	9.10	7.80	6.40	5.10
390	400	23.40	21.40	19.40	17.40	15.50	13.50	11.50	9.60	8.30	6.90	5.60
400	420	24.50	22.50	20.50	18.60	16.60	14.60	12.60	10.70	9.00	7.70	6.40
420	440	26.00	24.00	22.00	20.10	18.10	16.10	14.10	12.20	10.20	8.70	7.40
440	460	27.50	25.50	23.50	21.60	19.60	17.60	15.60	13.70	11.70	9.70	8.40
460	480	29.00	27.00	25.00	23.10	21.10	19.10	17.10	15.20	13.20	11.20	9.40
480	500	30.50	28.50	26.50	24.60	22.60	20.60	18.60	16.70	14.70	12.70	10.70
500	520	32.00	30.00	28.00	26.10	24.10	22.10	20.10	18.20	16.20	14.20	12.20
520	540	33.50	31.50	29.50	27.60	25.60	23.60	21.60	19.70	17.70	15.70	13.70
540	560	35.00	33.00	31.00	29.10	27.10	25.10	23.10	21.20	19.20	17.20	15.20
560	580	36.50	34.50	32.50	30.60	28.60	26.60	24.60	22.70	20.70	18.70	16.70
580	600	38.00	36.00	34.00	32.10	30.10	28.10	26.10	24.20	22.20	20.20	18.20
600	620	39.70	37.50	35.50	33.60	31.60	29.60	27.60	25.70	23.70	21.70	19.70
620	640	41.60	39.20	37.00	35.10	33.10	31.10	29.10	27.20	25.20	23.20	21.20
640	660	43.50	41.00	38.60	36.60	34.60	32.60	30.60	28.70	26.70	24.70	22.70
660	680	45.30	42.90	40.40	38.10	36.10	34.10	32.10	30.20	28.20	26.20	24.20

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employer's Withholding Allowance Certificate).
Note: if withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

WEEKLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is –												
680	700	47.20	44.70	42.30	39.80	37.60	35.60	33.60	31.70	29.70	27.70	25.70
700	720	49.00	46.60	44.10	41.70	39.20	37.10	35.10	33.20	31.20	29.20	27.20
720	740	50.90	48.50	46.00	43.60	41.10	38.70	36.60	34.70	32.70	30.70	28.70
740	760	52.80	50.30	47.90	45.40	43.00	40.50	38.10	36.20	34.20	32.20	30.20
760	780	54.60	52.20	49.70	47.30	44.80	42.40	39.90	37.70	35.70	33.70	31.70
780	800	56.50	54.00	51.60	49.10	46.70	44.20	41.80	39.30	37.20	35.20	33.20
800	820	58.30	55.90	53.40	51.00	48.50	46.10	43.60	41.20	38.70	36.70	34.70
820	840	60.20	57.80	55.30	52.90	50.40	48.00	45.50	43.10	40.60	38.20	36.20
840	860	62.10	59.60	57.20	54.70	52.30	49.80	47.40	44.90	42.50	40.00	37.70
860	880	63.90	61.50	59.00	56.60	54.10	51.70	49.20	46.80	44.30	41.90	39.40
880	900	65.80	63.30	60.90	58.40	56.00	53.50	51.10	48.60	46.20	43.70	41.30
9.3 percent of the excess over 900 plus												
900 & OVER		66.70	64.30	61.80	59.40	56.90	54.50	52.00	49.60	47.10	44.70	42.20

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employer's Withholding Allowance Certificate).
 Note: if withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is -											
0	76												
76	80	0.10											
80	84	0.30											
84	88	0.50											
88	92	0.70											
92	96	0.90											
96	100	1.10											
100	104	1.30											
104	108	1.50											
108	112	1.70											
112	116	1.90											
116	120	2.10											
120	124	2.30											
124	128	2.50											
128	132	2.70											
132	136	2.90	0.20										
136	140	3.10	0.40										
140	144	3.30	0.60										
144	148	3.50	0.80										
148	152	3.70	1.00										
152	156	3.90	1.20										
156	160	4.10	1.40										
160	164	4.30	1.60										
164	168	4.50	1.80										
168	172	4.70	2.00										
172	176	4.90	2.20										
176	180	5.10	2.40										
180	184	5.30	2.60										
184	188	5.50	2.80	0.20									
188	192	5.70	3.00	0.40									
192	196	5.90	3.20	0.60									
196	200	6.10	3.40	0.80									
200	204	6.30	3.60	1.00									
204	208	6.50	3.80	1.20									
208	212	6.70	4.00	1.40									
212	216	6.90	4.20	1.60									
216	220	7.10	4.40	1.80									
220	230	7.40	4.80	2.10									
230	240	7.90	5.30	2.60									
240	250	8.40	5.80	3.10	0.50								

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is -											
250	260	8.90	6.30	3.60	1.00								
260	270	9.40	6.80	4.10	1.50								
270	280	9.90	7.30	4.60	2.00								
280	290	10.40	7.80	5.10	2.50								
290	300	10.90	8.30	5.60	3.00	0.40							
300	310	11.40	8.80	6.10	3.50	0.90							
310	320	11.90	9.30	6.60	4.00	1.40							
320	330	12.40	9.80	7.10	4.50	1.90							
330	340	12.90	10.30	7.60	5.00	2.40							
340	350	13.40	10.80	8.10	5.50	2.90	0.20						
350	360	13.90	11.30	8.60	6.00	3.40	0.70						
360	370	14.40	11.80	9.10	6.50	3.90	1.20						
370	380	14.90	12.30	9.60	7.00	4.40	1.70						
380	390	15.40	12.80	10.10	7.50	4.90	2.20						
390	400	15.90	13.30	10.60	8.00	5.40	2.70	0.10					
400	420	16.70	14.00	11.40	8.80	6.10	3.50	0.80					
420	440	17.70	15.00	12.40	9.80	7.10	4.50	1.80					
440	460	18.70	16.00	13.40	10.80	8.10	5.50	2.80	0.20				
460	480	19.90	17.00	14.40	11.80	9.10	6.50	3.80	1.20				
480	500	21.40	18.00	15.40	12.80	10.10	7.50	4.80	2.20				
500	520	22.90	19.00	16.40	13.80	11.10	8.50	5.80	3.20	0.60			
520	540	24.40	20.40	17.40	14.80	12.10	9.50	6.80	4.20	1.60			
540	560	25.90	21.90	18.40	15.80	13.10	10.50	7.80	5.20	2.60			
560	580	27.40	23.40	19.50	16.80	14.10	11.50	8.80	6.20	3.60	0.90		
580	600	28.90	24.90	21.00	17.80	15.10	12.50	9.80	7.20	4.60	1.90		
600	620	30.40	26.40	22.50	18.80	16.10	13.50	10.80	8.20	5.60	2.90	0.30	
620	640	31.90	27.90	24.00	20.00	17.10	14.50	11.80	9.20	6.60	3.90	1.30	
640	660	33.40	29.40	25.50	21.50	18.10	15.50	12.80	10.20	7.60	4.90	2.30	
660	680	34.90	30.90	27.00	23.00	19.10	16.50	13.80	11.20	8.60	5.90	3.30	
680	700	36.40	32.40	28.50	24.50	20.60	17.50	14.80	12.20	9.60	6.90	4.30	
700	720	37.90	33.90	30.00	26.00	22.10	18.50	15.80	13.20	10.60	7.90	5.30	
720	740	39.40	35.40	31.50	27.50	23.60	19.60	16.80	14.20	11.60	8.90	6.30	
740	760	40.90	36.90	33.00	29.00	25.10	21.10	17.80	15.20	12.60	9.90	7.30	
760	780	42.40	38.40	34.50	30.50	26.60	22.60	18.80	16.20	13.60	10.90	8.30	
780	800	43.90	39.90	36.00	32.00	28.10	24.10	20.20	17.20	14.60	11.90	9.30	
800	820	45.40	41.40	37.50	33.50	29.60	25.60	21.70	18.20	15.60	12.90	10.30	
820	840	46.90	42.90	39.00	35.00	31.10	27.10	23.20	19.20	16.60	13.90	11.30	
840	860	48.40	44.40	40.50	36.50	32.60	28.60	24.70	20.70	17.60	14.90	12.30	
860	880	49.90	45.90	42.00	38.00	34.10	30.10	26.20	22.20	18.60	15.90	13.30	
880	900	51.40	47.40	43.50	39.50	35.60	31.60	27.70	23.70	19.80	16.90	14.30	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
900	920	52.90	48.90	45.00	41.00	37.10	33.10	29.20	25.20	21.30	17.90	15.30
920	940	54.40	50.40	46.50	42.50	38.60	34.60	30.70	26.70	22.80	18.90	16.30
940	960	55.90	51.90	48.00	44.00	40.10	36.10	32.20	28.20	24.30	20.30	17.30
960	980	57.40	53.40	49.50	45.50	41.60	37.60	33.70	29.70	25.80	21.80	18.30
980	1000	58.90	54.90	51.00	47.00	43.10	39.10	35.20	31.20	27.30	23.30	19.30
1000	1020	60.40	56.40	52.50	48.50	44.60	40.60	36.70	32.70	28.80	24.80	20.80
1020	1040	61.90	57.90	54.00	50.00	46.10	42.10	38.20	34.20	30.30	26.30	22.30
1040	1060	63.40	59.40	55.50	51.50	47.60	43.60	39.70	35.70	31.80	27.80	23.80
1060	1080	64.90	60.90	57.00	53.00	49.10	45.10	41.20	37.20	33.30	29.30	25.30
1080	1100	66.40	62.40	58.50	54.50	50.60	46.60	42.70	38.70	34.80	30.80	26.80
1100	1120	67.90	63.90	60.00	56.00	52.10	48.10	44.20	40.20	36.30	32.30	28.30
1120	1140	69.40	65.40	61.50	57.50	53.60	49.60	45.70	41.70	37.80	33.80	29.80
1140	1160	70.90	66.90	63.00	59.00	55.10	51.10	47.20	43.20	39.30	35.30	31.30
1160	1180	72.40	68.40	64.50	60.50	56.60	52.60	48.70	44.70	40.80	36.80	32.80
1180	1200	73.90	69.90	66.00	62.00	58.10	54.10	50.20	46.20	42.30	38.30	34.30
1200	1220	75.40	71.40	67.50	63.50	59.60	55.60	51.70	47.70	43.80	39.80	35.80
1220	1240	76.90	72.90	69.00	65.00	61.10	57.10	53.20	49.20	45.30	41.30	37.30
1240	1260	78.70	74.40	70.50	66.50	62.60	58.60	54.70	50.70	46.80	42.80	38.80
1260	1280	80.60	75.90	72.00	68.00	64.10	60.10	56.20	52.20	48.30	44.30	40.30
1280	1300	82.40	77.50	73.50	69.50	65.60	61.60	57.70	53.70	49.80	45.80	41.80
1300	1320	84.30	79.40	75.00	71.00	67.10	63.10	59.20	55.20	51.30	47.30	43.30
1320	1340	86.20	81.30	76.50	72.50	68.60	64.60	60.70	56.70	52.80	48.80	44.80
1340	1360	88.00	83.10	78.20	74.00	70.10	66.10	62.20	58.20	54.30	50.30	46.30
1360	1380	89.90	85.00	80.10	75.50	71.60	67.60	63.70	59.70	55.80	51.80	47.80
1380	1400	91.70	86.80	81.90	77.00	73.10	69.10	65.20	61.20	57.30	53.30	49.30
1400	1420	93.60	88.70	83.80	78.90	74.60	70.60	66.70	62.70	58.80	54.80	50.80
1420	1440	95.50	90.60	85.70	80.80	76.10	72.10	68.20	64.20	60.30	56.30	52.30
1440	1460	97.30	92.40	87.50	82.60	77.70	73.60	69.70	65.70	61.80	57.80	53.80
1460	1480	99.20	94.30	89.40	84.50	79.60	75.10	71.20	67.20	63.30	59.30	55.30
1480	1500	101.00	96.10	91.20	86.30	81.40	76.60	72.70	68.70	64.80	60.80	56.80
1500	1520	102.90	98.00	93.10	88.20	83.30	78.40	74.20	70.20	66.30	62.30	58.30
1520	1540	104.80	99.90	95.00	90.10	85.20	80.20	75.70	71.70	67.80	63.80	59.80
1540	1560	106.60	101.70	96.80	91.90	87.00	82.10	77.20	73.20	69.30	65.30	61.30
1560	1580	108.50	103.60	98.70	93.80	88.90	84.00	79.10	74.70	70.80	66.80	62.80
1580	1600	110.30	105.40	100.50	95.60	90.70	85.80	80.90	76.20	72.30	68.30	64.30
1600	1620	112.20	107.30	102.40	97.50	92.60	87.70	82.80	77.90	73.80	69.80	65.80
1620	1640	114.10	109.20	104.30	99.40	94.50	89.50	84.60	79.70	75.30	71.30	67.30
1640	1660	115.90	111.00	106.10	101.20	96.30	91.40	86.50	81.60	76.80	72.80	68.80
1660	1680	117.80	112.90	108.00	103.10	98.20	93.30	88.40	83.50	78.60	74.30	70.30
1680	1700	119.60	114.70	109.80	104.90	100.00	95.10	90.20	85.30	80.40	75.80	71.80

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is –											
1700	1720	121.50	116.60	111.70	106.80	101.90	97.00	92.10	87.20	82.30	77.40	73.30	
1720	1740	123.40	118.50	113.60	108.70	103.80	98.80	93.90	89.00	84.10	79.20	74.80	
1740	1760	125.20	120.30	115.40	110.50	105.60	100.70	95.80	90.90	86.00	81.10	76.30	
1760	1780	127.10	122.20	117.30	112.40	107.50	102.60	97.70	92.80	87.90	83.00	78.10	
		9.3 percent of the excess over 1780 plus											
1780	& OVER	128.00	123.10	118.20	113.30	108.40	103.50	98.60	93.70	88.80	83.90	79.00	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE

((FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN))

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	38											
38	42	0.10										
42	46	0.30										
46	50	0.50										
50	54	0.70										
54	58	0.90										
58	62	1.10										
62	66	1.30										
66	70	1.50										
70	74	1.70										
74	78	1.90										
78	82	2.10										
82	86	2.30										
86	90	2.50										
90	94	2.70										
94	98	2.90	0.20									
98	102	3.10	0.40									
102	106	3.30	0.60									
106	110	3.50	0.80									
110	114	3.70	1.00									
114	118	3.90	1.20									
118	122	4.10	1.40									
122	126	4.30	1.60									
126	130	4.50	1.80									
130	134	4.70	2.00									
134	138	4.90	2.20									
138	142	5.10	2.40									
142	146	5.30	2.60									
146	150	5.50	2.80	0.20								
150	154	5.70	3.00	0.40								
154	158	5.90	3.20	0.60								
158	162	6.10	3.40	0.80								
162	166	6.30	3.60	1.00								
166	170	6.50	3.80	1.20								
170	174	6.70	4.00	1.40								
174	178	6.90	4.20	1.60								
178	182	7.10	4.40	1.80								
182	186	7.30	4.60	2.00								
186	190	7.50	4.80	2.20								
190	194	7.70	5.00	2.40								

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
194	198	7.90	5.20	2.60								
198	202	8.10	5.40	2.80	0.20							
202	206	8.30	5.60	3.00	0.40							
206	210	8.50	5.80	3.20	0.60							
210	220	8.80	6.20	3.60	0.90							
220	230	9.30	6.70	4.10	1.40							
230	240	9.80	7.20	4.60	1.90							
240	250	10.30	7.70	5.10	2.40							
250	260	10.80	8.20	5.60	2.90	0.30						
260	270	11.30	8.70	6.10	3.40	0.80						
270	280	11.80	9.20	6.60	3.90	1.30						
280	290	12.30	9.70	7.10	4.40	1.80						
290	300	12.80	10.20	7.60	4.90	2.30						
300	310	13.30	10.70	8.10	5.40	2.80	0.20					
310	320	13.80	11.20	8.60	5.90	3.30	0.70					
320	330	14.30	11.70	9.10	6.40	3.80	1.20					
330	340	14.80	12.20	9.60	6.90	4.30	1.70					
340	350	15.30	12.70	10.10	7.40	4.80	2.20					
350	360	15.80	13.20	10.60	7.90	5.30	2.70					
360	370	16.30	13.70	11.10	8.40	5.80	3.20	0.50				
370	380	16.80	14.20	11.60	8.90	6.30	3.70	1.00				
380	390	17.30	14.70	12.10	9.40	6.80	4.20	1.50				
390	400	17.80	15.20	12.60	9.90	7.30	4.70	2.00				
400	420	18.60	15.90	13.30	10.70	8.00	5.40	2.80	0.10			
420	440	19.80	16.90	14.30	11.70	9.00	6.40	3.80	1.10			
440	460	21.30	17.90	15.30	12.70	10.00	7.40	4.80	2.10			
460	480	22.80	18.90	16.30	13.70	11.00	8.40	5.80	3.10	0.50		
480	500	24.30	20.30	17.30	14.70	12.00	9.40	6.80	4.10	1.50		
500	520	25.80	21.80	18.30	15.70	13.00	10.40	7.80	5.10	2.50		
520	540	27.30	23.30	19.30	16.70	14.00	11.40	8.80	6.10	3.50	0.90	
540	560	28.80	24.80	20.80	17.70	15.00	12.40	9.80	7.10	4.50	1.90	
560	580	30.30	26.30	22.30	18.70	16.00	13.40	10.80	8.10	5.50	2.90	0.20
580	600	31.80	27.80	23.80	19.90	17.00	14.40	11.80	9.10	6.50	3.90	1.20
600	620	33.30	29.30	25.30	21.40	18.00	15.40	12.80	10.10	7.50	4.90	2.20
620	640	34.80	30.80	26.80	22.90	19.00	16.40	13.80	11.10	8.50	5.90	3.20
640	660	36.30	32.30	28.30	24.40	20.40	17.40	14.80	12.10	9.50	6.90	4.20
660	680	37.80	33.80	29.80	25.90	21.90	18.40	15.80	13.10	10.50	7.90	5.20
680	700	39.30	35.30	31.30	27.40	23.40	19.50	16.80	14.10	11.50	8.90	6.20
700	720	40.80	36.80	32.80	28.90	24.90	21.00	17.80	15.10	12.50	9.90	7.20
720	740	42.30	38.30	34.30	30.40	26.40	22.50	18.80	16.10	13.50	10.90	8.20

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
740	760	43.80	39.80	35.80	31.90	27.90	24.00	20.00	17.10	14.50	11.90	9.20
760	780	45.30	41.30	37.30	33.40	29.40	25.50	21.50	18.10	15.50	12.90	10.20
780	800	46.80	42.80	38.80	34.90	30.90	27.00	23.00	19.10	16.50	13.90	11.20
800	820	48.30	44.30	40.30	36.40	32.40	28.50	24.50	20.60	17.50	14.90	12.20
820	840	49.80	45.80	41.80	37.90	33.90	30.00	26.00	22.10	18.50	15.90	13.20
840	860	51.30	47.30	43.30	39.40	35.40	31.50	27.50	23.60	19.60	16.90	14.20
860	880	52.80	48.80	44.80	40.90	36.90	33.00	29.00	25.10	21.10	17.90	15.20
880	900	54.30	50.30	46.30	42.40	38.40	34.50	30.50	26.60	22.60	18.90	16.20
900	920	55.80	51.80	47.80	43.90	39.90	36.00	32.00	28.10	24.10	20.20	17.20
920	940	57.30	53.30	49.30	45.40	41.40	37.50	33.50	29.60	25.60	21.70	18.20
940	960	58.80	54.80	50.80	46.90	42.90	39.00	35.00	31.10	27.10	23.20	19.20
960	980	60.30	56.30	52.30	48.40	44.40	40.50	36.50	32.60	28.60	24.70	20.70
980	1000	61.80	57.80	53.80	49.90	45.90	42.00	38.00	34.10	30.10	26.20	22.20
1000	1020	63.30	59.30	55.30	51.40	47.40	43.50	39.50	35.60	31.60	27.70	23.70
1020	1040	64.80	60.80	56.80	52.90	48.90	45.00	41.00	37.10	33.10	29.20	25.20
1040	1060	66.30	62.30	58.30	54.40	50.40	46.50	42.50	38.60	34.60	30.70	26.70
1060	1080	67.80	63.80	59.80	55.90	51.90	48.00	44.00	40.10	36.10	32.20	28.20
1080	1100	69.30	65.30	61.30	57.40	53.40	49.50	45.50	41.60	37.60	33.70	29.70
1100	1120	70.80	66.80	62.80	58.90	54.90	51.00	47.00	43.10	39.10	35.20	31.20
1120	1140	72.30	68.30	64.30	60.40	56.40	52.50	48.50	44.60	40.60	36.70	32.70
1140	1160	73.80	69.80	65.80	61.90	57.90	54.00	50.00	46.10	42.10	38.20	34.20
1160	1180	75.30	71.30	67.30	63.40	59.40	55.50	51.50	47.60	43.60	39.70	35.70
1180	1200	76.80	72.80	68.80	64.90	60.90	57.00	53.00	49.10	45.10	41.20	37.20
1200	1220	78.60	74.30	70.30	66.40	62.40	58.50	54.50	50.60	46.60	42.70	38.70
1220	1240	80.40	75.80	71.80	67.90	63.90	60.00	56.00	52.10	48.10	44.20	40.20
1240	1260	82.30	77.40	73.30	69.40	65.40	61.50	57.50	53.60	49.60	45.70	41.70
1260	1280	84.10	79.20	74.80	70.90	66.90	63.00	59.00	55.10	51.10	47.20	43.20
1280	1300	86.00	81.10	76.30	72.40	68.40	64.50	60.50	56.60	52.60	48.70	44.70
1300	1320	87.90	83.00	78.10	73.90	69.90	66.00	62.00	58.10	54.10	50.20	46.20
1320	1340	89.70	84.80	79.90	75.40	71.40	67.50	63.50	59.60	55.60	51.70	47.70
1340	1360	91.60	86.70	81.80	76.90	72.90	69.00	65.00	61.10	57.10	53.20	49.20
1360	1380	93.40	88.50	83.60	78.70	74.40	70.50	66.50	62.60	58.60	54.70	50.70
1380	1400	95.30	90.40	85.50	80.60	75.90	72.00	68.00	64.10	60.10	56.20	52.20
1400	1420	97.20	92.30	87.40	82.50	77.60	73.50	69.50	65.60	61.60	57.70	53.70
1420	1440	99.00	94.10	89.20	84.30	79.40	75.00	71.00	67.10	63.10	59.20	55.20
1440	1460	100.90	96.00	91.10	86.20	81.30	76.50	72.50	68.60	64.60	60.70	56.70
1460	1480	102.70	97.80	92.90	88.00	83.10	78.20	74.00	70.10	66.10	62.20	58.20
1480	1500	104.60	99.70	94.80	89.90	85.00	80.10	75.50	71.60	67.60	63.70	59.70
1500	1520	106.50	101.60	96.70	91.80	86.90	82.00	77.10	73.10	69.10	65.20	61.20
1520	1540	108.30	103.40	98.50	93.60	88.70	83.80	78.90	74.60	70.60	66.70	62.70

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

BIWEEKLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is –											
1540	1560	110.20	105.30	100.40	95.50	90.60	85.70	80.80	76.10	72.10	68.20	64.20	
1560	1580	112.00	107.10	102.20	97.30	92.40	87.50	82.60	77.70	73.60	69.70	65.70	
1580	1600	113.90	109.00	104.10	99.20	94.30	89.40	84.50	79.60	75.10	71.20	67.20	
1600	1620	115.80	110.90	106.00	101.10	96.20	91.30	86.40	81.50	76.60	72.70	68.70	
1620	1640	117.60	112.70	107.80	102.90	98.00	93.10	88.20	83.30	78.40	74.20	70.20	
1640	1660	119.50	114.60	109.70	104.80	99.90	95.00	90.10	85.20	80.30	75.70	71.70	
1660	1680	121.30	116.40	111.50	106.60	101.70	96.80	91.90	87.00	82.10	77.20	73.20	
1680	1700	123.20	118.30	113.40	108.50	103.60	98.70	93.80	88.90	84.00	79.10	74.70	
1700	1720	125.10	120.20	115.30	110.40	105.50	100.60	95.70	90.80	85.90	81.00	76.20	
1720	1740	126.90	122.00	117.10	112.20	107.30	102.40	97.50	92.60	87.70	82.80	77.90	
1740	1760	128.80	123.90	119.00	114.10	109.20	104.30	99.40	94.50	89.60	84.70	79.80	
1760	1780	130.60	125.70	120.80	115.90	111.00	106.10	101.20	96.30	91.40	86.50	81.60	
		9.3 percent of the excess over 1780 plus											
1780	& OVER	131.60	126.70	121.80	116.90	112.00	107.10	102.20	97.30	92.40	87.50	82.60	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	84											
84	88	0.10										
88	92	0.30										
92	96	0.50										
96	100	0.70										
100	104	0.90										
104	108	1.10										
108	112	1.30										
112	116	1.50										
116	120	1.70										
120	124	1.90										
124	128	2.10										
128	132	2.30										
132	136	2.50										
136	140	2.70										
140	144	2.90	0.10									
144	148	3.10	0.30									
148	152	3.30	0.50									
152	156	3.50	0.70									
156	160	3.70	0.90									
160	164	3.90	1.10									
164	168	4.10	1.30									
168	172	4.30	1.50									
172	176	4.50	1.70									
176	180	4.70	1.90									
180	184	4.90	2.10									
184	188	5.10	2.30									
188	192	5.30	2.50									
192	196	5.50	2.70									
196	200	5.70	2.90									
200	210	6.10	3.20	0.40								
210	220	6.60	3.70	0.90								
220	230	7.10	4.20	1.40								
230	240	7.60	4.70	1.90								
240	250	8.10	5.20	2.40								
250	260	8.60	5.70	2.90								
260	270	9.10	6.20	3.40	0.50							
270	280	9.60	6.70	3.90	1.00							
280	290	10.10	7.20	4.40	1.50							
290	300	10.60	7.70	4.90	2.00							

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
300	310	11.10	8.20	5.40	2.50							
310	320	11.60	8.70	5.90	3.00	0.20						
320	330	12.10	9.20	6.40	3.50	0.70						
330	340	12.60	9.70	6.90	4.00	1.20						
340	350	13.10	10.20	7.40	4.50	1.70						
350	360	13.60	10.70	7.90	5.00	2.20						
360	370	14.10	11.20	8.40	5.50	2.70						
370	380	14.60	11.70	8.90	6.00	3.20	0.30					
380	390	15.10	12.20	9.40	6.50	3.70	0.80					
390	400	15.60	12.70	9.90	7.00	4.20	1.30					
400	420	16.30	13.50	10.60	7.80	4.90	2.10					
420	440	17.30	14.50	11.60	8.80	5.90	3.10	0.20				
440	460	18.30	15.50	12.60	9.80	6.90	4.10	1.20				
460	480	19.30	16.50	13.60	10.80	7.90	5.10	2.20				
480	500	20.30	17.50	14.60	11.80	8.90	6.10	3.20	0.40			
500	520	21.60	18.50	15.60	12.80	9.90	7.10	4.20	1.40			
520	540	23.10	19.50	16.60	13.80	10.90	8.10	5.20	2.40			
540	560	24.60	20.50	17.60	14.80	11.90	9.10	6.20	3.40	0.50		
560	580	26.10	21.80	18.60	15.80	12.90	10.10	7.20	4.40	1.50		
580	600	27.60	23.30	19.60	16.80	13.90	11.10	8.20	5.40	2.50		
600	620	29.10	24.80	20.60	17.80	14.90	12.10	9.20	6.40	3.50	0.60	
620	640	30.60	26.30	22.00	18.80	15.90	13.10	10.20	7.40	4.50	1.60	
640	660	32.10	27.80	23.50	19.80	16.90	14.10	11.20	8.40	5.50	2.60	
660	680	33.60	29.30	25.00	20.80	17.90	15.10	12.20	9.40	6.50	3.60	0.80
680	700	35.10	30.80	26.50	22.20	18.90	16.10	13.20	10.40	7.50	4.60	1.80
700	720	36.60	32.30	28.00	23.70	19.90	17.10	14.20	11.40	8.50	5.60	2.80
720	740	38.10	33.80	29.50	25.20	21.00	18.10	15.20	12.40	9.50	6.60	3.80
740	760	39.60	35.30	31.00	26.70	22.50	19.10	16.20	13.40	10.50	7.60	4.80
760	780	41.10	36.80	32.50	28.20	24.00	20.10	17.20	14.40	11.50	8.60	5.80
780	800	42.60	38.30	34.00	29.70	25.50	21.20	18.20	15.40	12.50	9.60	6.80
800	820	44.10	39.80	35.50	31.20	27.00	22.70	19.20	16.40	13.50	10.60	7.80
820	840	45.60	41.30	37.00	32.70	28.50	24.20	20.20	17.40	14.50	11.60	8.80
840	860	47.10	42.80	38.50	34.20	30.00	25.70	21.40	18.40	15.50	12.60	9.80
860	880	48.60	44.30	40.00	35.70	31.50	27.20	22.90	19.40	16.50	13.60	10.80
880	900	50.10	45.80	41.50	37.20	33.00	28.70	24.40	20.40	17.50	14.60	11.80
900	920	51.60	47.30	43.00	38.70	34.50	30.20	25.90	21.60	18.50	15.60	12.80
920	940	53.10	48.80	44.50	40.20	36.00	31.70	27.40	23.10	19.50	16.60	13.80
940	960	54.60	50.30	46.00	41.70	37.50	33.20	28.90	24.60	20.50	17.60	14.80
960	980	56.10	51.80	47.50	43.20	39.00	34.70	30.40	26.10	21.80	18.60	15.80
980	1000	57.60	53.30	49.00	44.70	40.50	36.20	31.90	27.60	23.30	19.60	16.80

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMI-MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1000	1020	59.10	54.80	50.50	46.20	42.00	37.70	33.40	29.10	24.80	20.60	17.80
1020	1040	60.60	56.30	52.00	47.70	43.50	39.20	34.90	30.60	26.30	22.10	18.80
1040	1060	62.10	57.80	53.50	49.20	45.00	40.70	36.40	32.10	27.80	23.60	19.80
1060	1080	63.60	59.30	55.00	50.70	46.50	42.20	37.90	33.60	29.30	25.10	20.80
1080	1100	65.10	60.80	56.50	52.20	48.00	43.70	39.40	35.10	30.80	26.60	22.30
1100	1120	66.60	62.30	58.00	53.70	49.50	45.20	40.90	36.60	32.30	28.10	23.80
1120	1140	68.10	63.80	59.50	55.20	51.00	46.70	42.40	38.10	33.80	29.60	25.30
1140	1160	69.60	65.30	61.00	56.70	52.50	48.20	43.90	39.60	35.30	31.10	26.80
1160	1180	71.10	66.80	62.50	58.20	54.00	49.70	45.40	41.10	36.80	32.60	28.30
1180	1200	72.60	68.30	64.00	59.70	55.50	51.20	46.90	42.60	38.30	34.10	29.80
1200	1220	74.10	69.80	65.50	61.20	57.00	52.70	48.40	44.10	39.80	35.60	31.30
1220	1240	75.60	71.30	67.00	62.70	58.50	54.20	49.90	45.60	41.30	37.10	32.80
1240	1260	77.10	72.80	68.50	64.20	60.00	55.70	51.40	47.10	42.80	38.60	34.30
1260	1280	78.60	74.30	70.00	65.70	61.50	57.20	52.90	48.60	44.30	40.10	35.80
1280	1300	80.10	75.80	71.50	67.20	63.00	58.70	54.40	50.10	45.80	41.60	37.30
1300	1320	81.60	77.30	73.00	68.70	64.50	60.20	55.90	51.60	47.30	43.10	38.80
1320	1340	83.10	78.80	74.50	70.20	66.00	61.70	57.40	53.10	48.80	44.60	40.30
1340	1360	84.90	80.30	76.00	71.70	67.50	63.20	58.90	54.60	50.30	46.10	41.80
1360	1380	86.70	81.80	77.50	73.20	69.00	64.70	60.40	56.10	51.80	47.60	43.30
1380	1400	88.60	83.30	79.00	74.70	70.50	66.20	61.90	57.60	53.30	49.10	44.80
1400	1420	90.50	85.20	80.50	76.20	72.00	67.70	63.40	59.10	54.80	50.60	46.30
1420	1440	92.30	87.00	82.00	77.70	73.50	69.20	64.90	60.60	56.30	52.10	47.80
1440	1460	94.20	88.90	83.60	79.20	75.00	70.70	66.40	62.10	57.80	53.60	49.30
1460	1480	96.00	90.70	85.40	80.70	76.50	72.20	67.90	63.60	59.30	55.10	50.80
1480	1500	97.90	92.60	87.30	82.20	78.00	73.70	69.40	65.10	60.80	56.60	52.30
1500	1520	99.80	94.50	89.10	83.80	79.50	75.20	70.90	66.60	62.30	58.10	53.80
1520	1540	101.60	96.30	91.00	85.70	81.00	76.70	72.40	68.10	63.80	59.60	55.30
1540	1560	103.50	98.20	92.90	87.60	82.50	78.20	73.90	69.60	65.30	61.10	56.80
1560	1580	105.30	100.00	94.70	89.40	84.10	79.70	75.40	71.10	66.80	62.60	58.30
1580	1600	107.20	101.90	96.60	91.30	86.00	81.20	76.90	72.60	68.30	64.10	59.80
1600	1620	109.10	103.80	98.40	93.10	87.80	82.70	78.40	74.10	69.80	65.60	61.30
1620	1640	110.90	105.60	100.30	95.00	89.70	84.40	79.90	75.60	71.30	67.10	62.80
1640	1660	112.80	107.50	102.20	96.90	91.50	86.20	81.40	77.10	72.80	68.60	64.30
1660	1680	114.60	109.30	104.00	98.70	93.40	88.10	82.90	78.60	74.30	70.10	65.80
1680	1700	116.50	111.20	105.90	100.60	95.30	90.00	84.70	80.10	75.80	71.60	67.30
1700	1720	118.40	113.10	107.70	102.40	97.10	91.80	86.50	81.60	77.30	73.10	68.80
1720	1740	120.20	114.90	109.60	104.30	99.00	93.70	88.40	83.10	78.80	74.60	70.30
1740	1760	122.10	116.80	111.50	106.20	100.80	95.50	90.20	84.90	80.30	76.10	71.80
1760	1780	123.90	118.60	113.30	108.00	102.70	97.40	92.10	86.80	81.80	77.60	73.30
1780	1800	125.80	120.50	115.20	109.90	104.60	99.30	94.00	88.60	83.30	79.10	74.80

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1800	1820	127.70	122.40	117.00	111.70	106.40	101.10	95.80	90.50	85.20	80.60	76.30
1820	1840	129.50	124.20	118.90	113.60	108.30	103.00	97.70	92.40	87.10	82.10	77.80
1840	1860	131.40	126.10	120.80	115.50	110.10	104.80	99.50	94.20	88.90	83.60	79.30
1860	1880	133.20	127.90	122.60	117.30	112.00	106.70	101.40	96.10	90.80	85.50	80.80
1880	1900	135.10	129.80	124.50	119.20	113.90	108.60	103.30	97.90	92.60	87.30	82.30
1900	1920	137.00	131.70	126.30	121.00	115.70	110.40	105.10	99.80	94.50	89.20	83.90
		9.3 percent of the excess over 1920 plus										
1920	& OVER	137.90	132.60	127.30	122.00	116.70	111.30	106.00	100.70	95.40	90.10	84.80

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	42											
42	46	0.10										
46	50	0.30										
50	54	0.50										
54	58	0.70										
58	62	0.90										
62	66	1.10										
66	70	1.30										
70	74	1.50										
74	78	1.70										
78	82	1.90										
82	86	2.10										
86	90	2.30										
90	94	2.50										
94	98	2.70										
98	102	2.90	0.10									
102	106	3.10	0.30									
106	110	3.30	0.50									
110	114	3.50	0.70									
114	118	3.70	0.90									
118	122	3.90	1.10									
122	126	4.10	1.30									
126	130	4.30	1.50									
130	134	4.50	1.70									
134	138	4.70	1.90									
138	142	4.90	2.10									
142	146	5.10	2.30									
146	150	5.30	2.50									
150	154	5.50	2.70									
154	158	5.70	2.90									
158	162	5.90	3.10	0.20								
162	166	6.10	3.30	0.40								
166	170	6.30	3.50	0.60								
170	174	6.50	3.70	0.80								
174	178	6.70	3.90	1.00								
178	182	6.90	4.10	1.20								
182	186	7.10	4.30	1.40								
186	190	7.30	4.50	1.60								
190	194	7.50	4.70	1.80								
194	198	7.70	4.90	2.00								

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
198	202	7.90	5.10	2.20								
202	206	8.10	5.30	2.40								
206	210	8.30	5.50	2.60								
210	220	8.70	5.80	3.00	0.10							
220	230	9.20	6.30	3.50	0.60							
230	240	9.70	6.80	4.00	1.10							
240	250	10.20	7.30	4.50	1.60							
250	260	10.70	7.80	5.00	2.10							
260	270	11.20	8.30	5.50	2.60							
270	280	11.70	8.80	6.00	3.10	0.30						
280	290	12.20	9.30	6.50	3.60	0.80						
290	300	12.70	9.80	7.00	4.10	1.30						
300	310	13.20	10.30	7.50	4.60	1.80						
310	320	13.70	10.80	8.00	5.10	2.30						
320	330	14.20	11.30	8.50	5.60	2.80						
330	340	14.70	11.80	9.00	6.10	3.30	0.40					
340	350	15.20	12.30	9.50	6.60	3.80	0.90					
350	360	15.70	12.80	10.00	7.10	4.30	1.40					
360	370	16.20	13.30	10.50	7.60	4.80	1.90					
370	380	16.70	13.80	11.00	8.10	5.30	2.40					
380	390	17.20	14.30	11.50	8.60	5.80	2.90					
390	400	17.70	14.80	12.00	9.10	6.30	3.40	0.50				
400	420	18.40	15.60	12.70	9.90	7.00	4.10	1.30				
420	440	19.40	16.60	13.70	10.90	8.00	5.10	2.30				
440	460	20.40	17.60	14.70	11.90	9.00	6.10	3.30	0.40			
460	480	21.70	18.60	15.70	12.90	10.00	7.10	4.30	1.40			
480	500	23.20	19.60	16.70	13.90	11.00	8.10	5.30	2.40			
500	520	24.70	20.60	17.70	14.90	12.00	9.10	6.30	3.40	0.60		
520	540	26.20	21.90	18.70	15.90	13.00	10.10	7.30	4.40	1.60		
540	560	27.70	23.40	19.70	16.90	14.00	11.10	8.30	5.40	2.60		
560	580	29.20	24.90	20.70	17.90	15.00	12.10	9.30	6.40	3.60	0.70	
580	600	30.70	26.40	22.10	18.90	16.00	13.10	10.30	7.40	4.60	1.70	
600	620	32.20	27.90	23.60	19.90	17.00	14.10	11.30	8.40	5.60	2.70	
620	640	33.70	29.40	25.10	20.90	18.00	15.10	12.30	9.40	6.60	3.70	0.90
640	660	35.20	30.90	26.60	22.40	19.00	16.10	13.30	10.40	7.60	4.70	1.90
660	680	36.70	32.40	28.10	23.90	20.00	17.10	14.30	11.40	8.60	5.70	2.90
680	700	38.20	33.90	29.60	25.40	21.10	18.10	15.30	12.40	9.60	6.70	3.90
700	720	39.70	35.40	31.10	26.90	22.60	19.10	16.30	13.40	10.60	7.70	4.90
720	740	41.20	36.90	32.60	28.40	24.10	20.10	17.30	14.40	11.60	8.70	5.90
740	760	42.70	38.40	34.10	29.90	25.60	21.30	18.30	15.40	12.60	9.70	6.90

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMI-MONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
760	780	44.20	39.90	35.60	31.40	27.10	22.80	19.30	16.40	13.60	10.70	7.90
780	800	45.70	41.40	37.10	32.90	28.60	24.30	20.30	17.40	14.60	11.70	8.90
800	820	47.20	42.90	38.60	34.40	30.10	25.80	21.50	18.40	15.60	12.70	9.90
820	840	48.70	44.40	40.10	35.90	31.60	27.30	23.00	19.40	16.60	13.70	10.90
840	860	50.20	45.90	41.60	37.40	33.10	28.80	24.50	20.40	17.60	14.70	11.90
860	880	51.70	47.40	43.10	38.90	34.60	30.30	26.00	21.70	18.60	15.70	12.90
880	900	53.20	48.90	44.60	40.40	36.10	31.80	27.50	23.20	19.60	16.70	13.90
900	920	54.70	50.40	46.10	41.90	37.60	33.30	29.00	24.70	20.60	17.70	14.90
920	940	56.20	51.90	47.60	43.40	39.10	34.80	30.50	26.20	22.00	18.70	15.90
940	960	57.70	53.40	49.10	44.90	40.60	36.30	32.00	27.70	23.50	19.70	16.90
960	980	59.20	54.90	50.60	46.40	42.10	37.80	33.50	29.20	25.00	20.70	17.90
980	1000	60.70	56.40	52.10	47.90	43.60	39.30	35.00	30.70	26.50	22.20	18.90
1000	1020	62.20	57.90	53.60	49.40	45.10	40.80	36.50	32.20	28.00	23.70	19.90
1020	1040	63.70	59.40	55.10	50.90	46.60	42.30	38.00	33.70	29.50	25.20	20.90
1040	1060	65.20	60.90	56.60	52.40	48.10	43.80	39.50	35.20	31.00	26.70	22.40
1060	1080	66.70	62.40	58.10	53.90	49.60	45.30	41.00	36.70	32.50	28.20	23.90
1080	1100	68.20	63.90	59.60	55.40	51.10	46.80	42.50	38.20	34.00	29.70	25.40
1100	1120	69.70	65.40	61.10	56.90	52.60	48.30	44.00	39.70	35.50	31.20	26.90
1120	1140	71.20	66.90	62.60	58.40	54.10	49.80	45.50	41.20	37.00	32.70	28.40
1140	1160	72.70	68.40	64.10	59.90	55.60	51.30	47.00	42.70	38.50	34.20	29.90
1160	1180	74.20	69.90	65.60	61.40	57.10	52.80	48.50	44.20	40.00	35.70	31.40
1180	1200	75.70	71.40	67.10	62.90	58.60	54.30	50.00	45.70	41.50	37.20	32.90
1200	1220	77.20	72.90	68.60	64.40	60.10	55.80	51.50	47.20	43.00	38.70	34.40
1220	1240	78.70	74.40	70.10	65.90	61.60	57.30	53.00	48.70	44.50	40.20	35.90
1240	1260	80.20	75.90	71.60	67.40	63.10	58.80	54.50	50.20	46.00	41.70	37.40
1260	1280	81.70	77.40	73.10	68.90	64.60	60.30	56.00	51.70	47.50	43.20	38.90
1280	1300	83.20	78.90	74.60	70.40	66.10	61.80	57.50	53.20	49.00	44.70	40.40
1300	1320	85.00	80.40	76.10	71.90	67.60	63.30	59.00	54.70	50.50	46.20	41.90
1320	1340	86.90	81.90	77.60	73.40	69.10	64.80	60.50	56.20	52.00	47.70	43.40
1340	1360	88.80	83.40	79.10	74.90	70.60	66.30	62.00	57.70	53.50	49.20	44.90
1360	1380	90.60	85.30	80.60	76.40	72.10	67.80	63.50	59.20	55.00	50.70	46.40
1380	1400	92.50	87.20	82.10	77.90	73.60	69.30	65.00	60.70	56.50	52.20	47.90
1400	1420	94.30	89.00	83.70	79.40	75.10	70.80	66.50	62.20	58.00	53.70	49.40
1420	1440	96.20	90.90	85.60	80.90	76.60	72.30	68.00	63.70	59.50	55.20	50.90
1440	1460	98.10	92.70	87.40	82.40	78.10	73.80	69.50	65.20	61.00	56.70	52.40
1460	1480	99.90	94.60	89.30	84.00	79.60	75.30	71.00	66.70	62.50	58.20	53.90
1480	1500	101.80	96.50	91.20	85.90	81.10	76.80	72.50	68.20	64.00	59.70	55.40
1500	1520	103.60	98.30	93.00	87.70	82.60	78.30	74.00	69.70	65.50	61.20	56.90
1520	1540	105.50	100.20	94.90	89.60	84.30	79.80	75.50	71.20	67.00	62.70	58.40
1540	1560	107.40	102.00	96.70	91.40	86.10	81.30	77.00	72.70	68.50	64.20	59.90

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

SEMIMONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is -											
1560	1580	109.20	103.90	98.60	93.30	88.00	82.80	78.50	74.20	70.00	65.70	61.40	
1580	1600	111.10	105.80	100.50	95.20	89.80	84.50	80.00	75.70	71.50	67.20	62.90	
1600	1620	112.90	107.60	102.30	97.00	91.70	86.40	81.50	77.20	73.00	68.70	64.40	
1620	1640	114.80	109.50	104.20	98.90	93.60	88.30	83.00	78.70	74.50	70.20	65.90	
1640	1660	116.70	111.30	106.00	100.70	95.40	90.10	84.80	80.20	76.00	71.70	67.40	
1660	1680	118.50	113.20	107.90	102.60	97.30	92.00	86.70	81.70	77.50	73.20	68.90	
1680	1700	120.40	115.10	109.80	104.50	99.10	93.80	88.50	83.20	79.00	74.70	70.40	
1700	1720	122.20	116.90	111.60	106.30	101.00	95.70	90.40	85.10	80.50	76.20	71.90	
1720	1740	124.10	118.80	113.50	108.20	102.90	97.60	92.20	86.90	82.00	77.70	73.40	
1740	1760	126.00	120.60	115.30	110.00	104.70	99.40	94.10	88.80	83.50	79.20	74.90	
1760	1780	127.80	122.50	117.20	111.90	106.60	101.30	96.00	90.70	85.30	80.70	76.40	
1780	1800	129.70	124.40	119.10	113.80	108.40	103.10	97.80	92.50	87.20	82.20	77.90	
1800	1820	131.50	126.20	120.90	115.60	110.30	105.00	99.70	94.40	89.10	83.80	79.40	
1820	1840	133.40	128.10	122.80	117.50	112.20	106.90	101.50	96.20	90.90	85.60	80.90	
1840	1860	135.30	129.90	124.60	119.30	114.00	108.70	103.40	98.10	92.80	87.50	82.40	
1860	1880	137.10	131.80	126.50	121.20	115.90	110.60	105.30	100.00	94.60	89.30	84.00	
1880	1900	139.00	133.70	128.40	123.10	117.70	112.40	107.10	101.80	96.50	91.20	85.90	
1900	1920	140.80	135.50	130.20	124.90	119.60	114.30	109.00	103.70	98.40	93.10	87.80	
		9.3 percent of the excess over 1920 plus											
1920	& OVER	141.80	136.50	131.20	125.80	120.50	115.20	109.90	104.60	99.30	94.00	88.70	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is –											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
The amount of income tax to be withheld is –													
0	166												
166	170	0.10											
170	174	0.30											
174	178	0.50											
178	182	0.70											
182	186	0.90											
186	190	1.10											
190	194	1.30											
194	198	1.50											
198	202	1.70											
202	206	1.90											
206	210	2.10											
210	220	2.40											
220	230	2.90											
230	240	3.40											
240	250	3.90											
250	260	4.40											
260	270	4.90											
270	280	5.40											
280	290	5.90	0.20										
290	300	6.40	0.70										
300	310	6.90	1.20										
310	320	7.40	1.70										
320	330	7.90	2.20										
330	340	8.40	2.70										
340	350	8.90	3.20										
350	360	9.40	3.70										
360	370	9.90	4.29										
370	380	19.49	4.70										
380	390	10.90	5.20										
390	400	11.40	5.70										
400	420	12.20	6.50	0.80									
420	440	13.20	7.50	1.80									
440	460	14.20	8.50	2.80									
460	480	15.20	9.50	3.80									
480	500	16.20	10.50	4.80									
500	520	17.20	11.50	5.80									
520	540	18.20	12.50	6.80	1.00								
540	560	19.20	13.50	7.80	2.00								
560	580	20.20	14.50	8.80	3.00								

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
580	600	21.20	15.50	9.80	4.00							
600	620	22.20	16.50	10.80	5.00							
620	640	23.20	17.50	11.80	6.00	0.30						
640	660	24.20	18.50	12.80	7.00	1.30						
660	680	25.20	19.50	13.80	8.00	2.30						
680	700	26.20	20.50	14.80	9.00	3.30						
700	720	27.20	21.50	15.80	10.00	4.30						
720	740	28.20	22.50	16.80	11.00	5.30						
740	760	29.20	23.50	17.80	12.00	6.30	0.60					
760	780	30.20	24.50	18.80	13.00	7.30	1.60					
780	800	31.20	25.50	19.80	14.00	8.30	2.60					
800	820	32.20	26.50	20.80	15.00	9.30	3.60					
820	840	33.20	27.50	21.80	16.00	10.30	4.60					
840	860	34.20	28.50	22.80	17.00	11.30	5.60					
860	880	35.20	29.50	23.80	18.00	12.30	6.60	0.90				
880	900	36.20	30.50	24.80	19.00	13.30	7.60	1.90				
900	920	37.20	31.50	25.80	20.00	14.30	8.60	2.90				
920	940	38.20	32.50	26.80	21.00	15.30	9.60	3.90				
940	960	39.20	33.50	27.80	22.00	16.30	10.60	4.90				
960	980	40.20	34.50	28.80	23.00	17.30	11.60	5.90	0.20			
980	1000	41.20	35.50	29.80	24.00	18.30	12.60	6.90	1.20			
1000	1020	42.40	36.50	30.80	25.00	19.30	13.60	7.90	2.20			
1020	1040	43.90	37.50	31.80	26.00	20.30	14.60	8.90	3.20			
1040	1060	45.40	38.50	32.80	27.00	21.30	15.60	9.90	4.20			
1060	1080	46.90	39.50	33.80	28.00	22.30	16.60	10.90	5.20			
1080	1100	48.40	40.50	34.80	29.00	23.30	17.60	11.90	6.20	0.50		
1100	1120	49.90	41.50	35.80	30.00	24.30	18.60	12.90	7.20	1.50		
1120	1140	51.40	42.90	36.80	31.00	25.30	19.60	13.90	8.20	2.50		
1140	1160	52.90	44.40	37.80	32.00	26.30	20.60	14.90	9.20	3.50		
1160	1180	54.40	45.90	38.80	33.00	27.30	21.60	15.90	10.20	4.50		
1180	1200	55.90	47.40	39.80	34.00	28.30	22.60	16.90	11.20	5.50		
1200	1220	57.40	48.90	40.80	35.00	29.30	23.60	17.90	12.20	6.50	0.80	
1220	1240	58.90	50.40	41.80	36.00	30.30	24.60	18.90	13.20	7.50	1.80	
1240	1260	60.40	51.90	43.30	37.00	31.30	25.60	19.90	14.20	8.50	2.80	
1260	1280	61.90	53.40	44.80	38.00	32.30	26.60	20.90	15.20	9.50	3.80	
1280	1300	63.40	54.90	46.30	39.00	33.30	27.60	21.90	16.20	10.50	4.80	
1300	1340	65.70	57.10	48.50	40.50	34.80	29.10	23.40	17.70	12.00	6.30	0.60
1340	1380	68.70	60.10	51.50	43.00	36.80	31.10	25.40	19.70	14.00	8.30	2.60
1380	1420	71.70	63.10	54.50	46.00	38.80	33.10	27.40	21.70	16.00	10.30	4.60
1420	1460	74.70	66.10	57.50	49.00	40.80	35.10	29.40	23.70	18.00	12.30	6.60

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
1460	1500	77.70	69.10	60.50	52.00	43.40	37.10	31.40	25.70	20.00	14.30	8.60
1500	1540	80.70	72.10	63.50	55.00	46.40	39.10	33.40	27.70	22.00	16.30	10.60
1540	1580	83.70	75.10	66.50	58.00	49.40	41.10	35.40	29.70	24.00	18.30	12.60
1580	1620	86.70	78.10	69.50	61.00	52.40	43.90	37.40	31.70	26.00	20.30	14.60
1620	1660	89.70	81.10	72.50	64.00	55.40	46.90	39.40	33.70	28.00	22.30	16.60
1660	1700	92.70	84.10	75.50	67.00	58.40	49.90	41.40	35.70	30.00	24.30	18.60
1700	1740	95.70	87.10	78.50	70.00	61.40	52.90	44.30	37.70	32.00	26.30	20.60
1740	1780	98.70	90.10	81.50	73.00	64.40	55.90	47.30	39.70	34.00	28.30	22.60
1780	1820	101.70	93.10	84.50	76.00	67.40	58.90	50.30	41.70	36.00	30.30	24.60
1820	1860	104.70	96.10	87.50	79.00	70.40	61.90	53.30	44.70	38.00	32.30	26.60
1860	1900	107.70	99.10	90.50	82.00	73.40	64.90	56.30	47.70	40.00	34.30	28.60
1900	1940	110.70	102.10	93.50	85.00	76.40	67.90	59.30	50.70	42.20	36.30	30.60
1940	1980	113.70	105.10	96.50	88.00	79.40	70.90	62.30	53.70	45.20	38.30	32.60
1980	2020	116.70	108.10	99.50	91.00	82.40	73.90	65.30	56.70	48.20	40.30	34.60
2020	2060	119.70	111.10	102.50	94.00	85.40	76.90	68.30	59.70	51.20	42.60	36.60
2060	2100	122.70	114.10	105.50	97.00	88.40	79.90	71.30	62.70	54.20	45.60	38.60
2100	2140	125.70	117.10	108.50	100.00	91.40	82.90	74.30	65.70	57.20	48.60	40.60
2140	2180	128.70	120.10	111.50	103.00	94.40	85.90	77.30	68.70	60.20	51.60	43.00
2180	2220	131.70	123.10	114.50	106.00	97.40	88.90	80.30	71.70	63.20	54.60	46.00
2220	2260	134.70	126.10	117.50	109.00	100.40	91.90	83.30	74.70	66.20	57.60	49.00
2260	2300	137.70	129.10	120.50	112.00	103.40	94.90	86.30	77.70	69.20	60.60	52.00
2300	2340	140.70	132.10	123.50	115.00	106.40	97.90	89.30	80.70	72.20	63.60	55.00
2340	2380	143.70	135.10	126.50	118.00	109.40	100.90	92.30	83.70	75.20	66.60	58.00
2380	2420	146.70	138.10	129.50	121.00	112.40	103.90	95.30	86.70	78.20	69.60	61.00
2420	2460	149.70	141.10	132.50	124.00	115.40	106.90	98.30	89.70	81.20	72.60	64.00
2460	2500	152.70	144.10	135.50	127.00	118.40	109.90	101.30	92.70	84.20	75.60	67.00
2500	2540	155.70	147.10	138.50	130.00	121.40	112.90	104.30	95.70	87.20	78.60	70.00
2540	2580	158.70	150.10	141.50	133.00	124.40	115.90	107.30	98.70	90.20	81.60	73.00
2580	2620	161.70	153.10	144.50	136.00	127.40	118.90	110.30	101.70	93.20	84.60	76.00
2620	2660	164.70	156.10	147.50	139.00	130.40	121.90	113.30	104.70	96.20	87.60	79.00
2660	2700	167.90	159.10	150.50	142.00	133.40	124.90	116.30	107.70	99.20	90.60	82.00
2700	2740	171.60	162.10	153.50	145.00	136.40	127.90	119.30	110.70	102.20	93.60	85.00
2740	2780	175.30	165.10	156.50	148.00	139.40	130.90	122.30	113.70	105.20	96.60	88.00
2780	2820	179.10	168.40	159.50	151.00	142.40	133.90	125.30	116.70	108.20	99.60	91.00
2820	2860	182.80	172.20	162.50	154.00	145.40	136.90	128.30	119.70	111.20	102.60	94.00
2860	2900	186.50	175.90	165.50	157.00	148.40	139.90	131.30	122.70	114.20	105.60	97.00
2900	2940	190.20	179.60	169.00	160.00	151.40	142.90	134.30	125.70	117.20	108.60	100.00
2940	2980	193.90	183.30	172.70	163.00	154.40	145.90	137.30	128.70	120.20	111.60	103.00
2980	3020	197.70	187.00	176.40	166.00	157.40	148.90	140.30	131.70	123.20	114.60	106.00
3020	3060	201.40	190.80	180.20	169.50	160.40	151.90	143.30	134.70	126.20	117.60	109.00

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE (FOR SINGLE OR MARRIED PERSONS FILING JOINTLY)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3060	3100	205.10	194.50	183.90	173.30	163.40	154.90	146.30	137.70	129.20	120.60	112.00
3100	3140	208.80	198.20	187.60	177.00	166.40	157.90	149.30	140.70	132.20	123.60	115.00
3140	3180	212.50	201.90	191.30	180.70	170.10	160.90	152.30	143.70	135.20	126.60	118.00
3180	3220	216.30	205.60	195.00	184.40	173.80	163.90	155.30	146.70	138.20	129.60	121.00
3220	3260	220.00	209.40	198.80	188.10	177.50	166.90	158.30	149.70	141.20	132.60	124.00
3260	3300	223.70	213.10	202.50	191.90	181.20	170.60	161.30	152.70	144.20	135.60	127.00
3300	3340	227.40	216.80	206.20	195.60	185.00	174.30	164.30	155.70	147.20	138.60	130.00
3340	3380	231.10	220.50	209.90	199.30	188.70	178.10	167.40	158.70	150.20	141.60	133.00
3380	3420	234.90	224.20	213.60	203.00	192.40	181.80	171.20	161.70	153.20	144.60	136.00
3420	3460	238.60	228.00	217.40	206.70	196.10	185.50	174.90	164.70	156.20	147.60	139.00
3460	3500	242.30	231.70	221.10	210.50	199.80	189.20	178.60	168.00	159.20	150.60	142.00
3500	3540	246.00	235.40	224.80	214.20	203.60	192.90	182.30	171.70	162.20	153.60	145.00
3540	3580	249.70	239.10	228.50	217.90	207.30	196.70	186.00	175.40	165.20	156.60	148.00
3580	3620	253.50	242.80	232.20	221.60	211.00	200.40	189.80	179.10	168.50	159.60	151.00
3620	3660	257.20	246.60	236.00	225.30	214.70	204.10	193.50	182.90	172.20	162.60	154.00
3660	3700	260.90	250.30	239.70	229.10	218.40	207.80	197.20	186.60	176.00	165.60	157.00
3700	3740	264.60	254.00	243.40	232.80	222.20	211.50	200.90	190.30	179.70	169.10	160.00
3740	3780	268.30	257.70	247.10	236.50	225.90	215.30	204.60	194.00	183.40	172.80	163.00
3780	3820	272.10	261.40	250.80	240.20	229.60	219.00	208.40	197.70	187.10	176.50	166.00
3820	3860	275.80	265.20	254.60	243.90	233.30	222.70	212.10	201.50	190.80	180.20	169.60
		9.3 percent of the excess over 3860 plus										
3860	& OVER	277.60	267.00	256.40	245.80	235.20	224.60	213.90	203.30	192.70	182.10	171.50

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	84											
84	88	0.10										
88	92	0.30										
92	96	0.50										
96	100	0.70										
100	104	0.90										
104	108	1.10										
108	112	1.30										
112	116	1.50										
116	120	1.70										
120	124	1.90										
124	128	2.10										
128	132	2.30										
132	136	2.50										
136	140	2.70										
140	144	2.90										
144	148	3.10										
148	152	3.30										
152	156	3.50										
156	160	3.70										
160	164	3.90										
164	168	4.10										
168	172	4.30										
172	176	4.50										
176	180	4.70										
180	184	4.90										
184	188	5.10										
188	192	5.30										
192	196	5.50										
196	200	5.70										
200	210	6.10	0.40									
210	220	6.60	0.90									
220	230	7.10	1.40									
230	240	7.60	1.90									
240	250	8.10	2.40									

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
250	260	8.60	2.90									
260	270	9.10	3.40									
270	280	9.60	3.90									
280	290	10.10	4.40									
290	300	10.60	4.90									
300	310	11.10	5.40									
310	320	11.60	5.90	0.20								
320	330	12.10	6.40	0.70								
330	340	12.60	6.90	1.20								
340	350	13.10	7.40	1.70								
350	360	13.60	7.90	2.20								
360	370	14.10	8.40	2.70								
370	380	14.60	8.90	3.20								
380	390	15.10	9.40	3.70								
390	400	15.60	9.90	4.20								
400	420	16.30	10.60	4.90								
420	440	17.30	11.60	5.90	0.20							
440	460	18.30	12.60	6.90	1.20							
460	480	19.30	13.60	7.90	2.20							
480	500	20.30	14.60	8.90	3.20							
500	520	21.30	15.60	9.90	4.20							
520	540	22.30	16.60	10.90	5.20							
540	560	23.30	17.60	11.90	6.20	0.50						
560	580	24.30	18.60	12.90	7.20	1.50						
580	600	25.30	19.60	13.90	8.20	2.50						
600	620	26.30	20.60	14.90	9.20	3.50						
620	640	27.30	21.60	15.90	10.20	4.50						
640	660	28.30	22.60	16.90	11.20	5.50						
660	680	29.30	23.60	17.90	12.20	6.50	0.80					
680	700	30.30	24.60	18.90	13.20	7.50	1.80					
700	720	31.30	25.60	19.90	14.20	8.50	2.80					
720	740	32.30	26.60	20.90	15.20	9.50	3.80					
740	760	33.30	27.60	21.90	16.20	10.50	4.80					
760	780	34.30	28.60	22.90	17.20	11.50	5.80	0.10				
780	800	35.30	29.60	23.90	18.20	12.50	6.80	1.10				

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
800	820	36.30	30.60	24.90	19.20	13.50	7.80	2.10				
820	840	37.30	31.60	25.90	20.20	14.50	8.80	3.10				
840	860	38.30	32.60	26.90	21.20	15.50	9.80	4.10				
860	880	39.30	33.60	27.90	22.20	16.50	10.80	5.10				
880	900	40.30	34.60	28.90	23.20	17.50	11.80	6.10	0.40			
900	920	41.30	35.60	29.90	24.20	18.50	12.80	7.10	1.40			
920	940	42.70	36.60	30.90	25.20	19.50	13.80	8.10	2.40			
940	960	44.20	37.60	31.90	26.20	20.50	14.80	9.10	3.40			
960	980	45.70	38.60	32.90	27.20	21.50	15.80	10.10	4.40			
980	1000	47.20	39.60	33.90	28.20	22.50	16.80	11.10	5.40			
1000	1020	48.70	40.60	34.90	29.20	23.50	17.80	12.10	6.40	0.70		
1020	1040	50.20	41.60	35.90	30.20	24.50	18.80	13.10	7.40	1.70		
1040	1060	51.70	43.10	36.90	31.20	25.50	19.80	14.10	8.40	2.70		
1060	1080	53.20	44.60	37.90	32.20	26.50	20.80	15.10	9.40	3.70		
1080	1100	54.70	46.10	38.90	33.20	27.50	21.80	16.10	10.40	4.70		
1100	1120	56.20	47.60	39.90	34.20	28.50	22.80	17.10	11.40	5.70		
1120	1140	57.70	49.10	40.90	35.20	29.50	23.80	18.10	12.40	6.70	1.00	
1140	1160	59.20	50.60	42.00	36.20	30.50	24.80	19.10	13.40	7.70	2.00	
1160	1180	60.70	52.10	43.50	37.20	31.50	25.80	20.10	14.40	8.70	3.00	
1180	1200	62.20	53.60	45.00	38.20	32.50	26.80	21.10	15.40	9.70	4.00	
1200	1220	63.70	55.10	46.50	39.20	33.50	27.80	22.10	16.40	10.70	5.00	
1220	1240	65.20	56.60	48.00	40.20	34.50	28.80	23.10	17.40	11.70	6.00	0.30
1240	1260	66.70	58.10	49.50	41.20	35.50	29.80	24.10	18.40	12.70	7.00	1.30
1260	1280	68.20	59.60	51.00	42.50	36.50	30.80	25.10	19.40	13.70	8.00	2.30
1280	1300	69.70	61.10	52.50	44.00	37.50	31.80	26.10	20.40	14.70	9.00	3.30
1300	1340	71.90	63.40	54.80	46.20	39.00	33.30	27.60	21.90	16.20	10.50	4.80
1340	1380	74.90	66.40	57.80	49.20	41.00	35.30	29.60	23.90	18.20	12.50	6.80
1380	1420	77.90	69.40	60.80	52.20	43.70	37.30	31.60	25.90	20.20	14.50	8.80
1420	1460	80.90	72.40	63.80	55.20	46.70	39.30	33.60	27.90	22.20	16.50	10.80
1460	1500	83.90	75.40	66.80	58.20	49.70	41.30	35.60	29.90	24.20	18.50	12.80
1500	1540	86.90	78.40	69.80	61.20	52.70	44.10	37.60	31.90	26.20	20.50	14.80
1540	1580	89.90	81.40	72.80	64.20	55.70	47.10	39.60	33.90	28.20	22.50	16.80
1580	1620	92.90	84.40	75.80	67.20	58.70	50.10	41.60	35.90	30.20	24.50	18.80
1620	1660	95.90	87.40	78.80	70.20	61.70	53.10	44.50	37.90	32.20	26.50	20.80
1660	1700	98.90	90.40	81.80	73.20	64.70	56.10	47.50	39.90	34.20	28.50	22.80

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is –										
1700	1740	101.90	93.40	84.80	76.20	67.70	59.10	50.50	42.00	36.20	30.50	24.80
1740	1780	104.90	96.40	87.80	79.20	70.70	62.10	53.50	45.00	38.20	32.50	26.80
1780	1820	107.90	99.40	90.80	82.20	73.70	65.10	56.50	48.00	40.20	34.50	28.80
1820	1860	110.90	102.40	93.80	85.20	76.70	68.10	59.50	51.00	42.40	36.50	30.80
1860	1900	113.90	105.40	96.80	88.20	79.70	71.10	62.50	54.00	45.40	38.50	32.80
1900	1940	116.90	108.40	99.80	91.20	82.70	74.10	65.50	57.00	48.40	40.50	34.80
1940	1980	119.90	111.40	102.80	94.20	85.70	77.10	68.50	60.00	51.40	42.90	36.80
1980	2020	122.90	114.40	105.80	97.20	88.70	80.10	71.50	63.00	54.40	45.90	38.80
2020	2060	125.90	117.40	108.80	100.20	91.70	83.10	74.50	66.00	57.40	48.90	40.80
2060	2100	128.90	120.40	111.80	103.20	94.70	86.10	77.50	69.00	60.40	51.90	43.30
2100	2140	131.90	123.40	114.80	106.20	97.70	89.10	80.50	72.00	63.40	54.90	46.30
2140	2180	134.90	126.40	117.80	109.20	100.70	92.10	83.50	75.00	66.40	57.90	49.30
2180	2220	137.90	129.40	120.80	112.20	103.70	95.10	86.50	78.00	69.40	60.90	52.30
2220	2260	140.90	132.40	123.80	115.20	106.70	98.10	89.50	81.00	72.40	63.90	55.30
2260	2300	143.90	135.40	126.80	118.20	109.70	101.10	92.50	84.00	75.40	66.90	58.30
2300	2340	146.90	138.40	129.80	121.20	112.70	104.10	95.50	87.00	78.40	69.90	61.30
2340	2380	149.90	141.40	132.80	124.20	115.70	107.10	98.50	90.00	81.40	72.90	64.30
2380	2420	152.90	144.40	135.80	127.20	118.70	110.10	101.50	93.00	84.40	75.90	67.30
2420	2460	155.90	147.40	138.80	130.20	121.70	113.10	104.50	96.00	87.40	78.90	70.30
2460	2500	158.90	150.40	141.80	133.20	124.70	116.10	107.50	99.00	90.40	81.90	73.30
2500	2540	161.90	153.40	144.80	136.20	127.70	119.10	110.50	102.00	93.40	84.90	76.30
2540	2580	164.90	156.40	147.80	139.20	130.70	122.10	113.50	105.00	96.40	87.90	79.30
2580	2620	168.20	159.40	150.80	142.20	133.70	125.10	116.50	108.00	99.40	90.90	82.30
2620	2660	171.90	162.40	153.80	145.20	136.70	128.10	119.50	111.00	102.40	93.90	85.30
2660	2700	175.70	165.40	156.80	148.20	139.70	131.10	122.50	114.00	105.40	96.90	88.30
2700	2740	179.40	168.80	159.80	151.20	142.70	134.10	125.50	117.00	108.40	99.90	91.30
2740	2780	183.10	172.50	162.80	154.20	145.70	137.10	128.50	120.00	111.40	102.90	94.30
2780	2820	186.80	176.20	165.80	157.20	148.70	140.10	131.50	123.00	114.40	105.90	97.30
2820	2860	190.50	179.90	169.30	160.20	151.70	143.10	134.50	126.00	117.40	108.90	100.30
2860	2900	194.30	183.60	173.00	163.20	154.70	146.10	137.50	129.00	120.40	111.90	103.30
2900	2940	198.00	187.40	176.70	166.20	157.70	149.10	140.50	132.00	123.40	114.90	106.30
2940	2980	201.70	191.10	180.50	169.80	160.70	152.10	143.50	135.00	126.40	117.90	109.30
2980	3020	205.40	194.80	184.20	173.60	163.70	155.10	146.50	138.00	129.40	120.90	112.30
3020	3060	209.10	198.50	187.90	177.30	166.70	158.10	149.50	141.00	132.40	123.90	115.30
3060	3100	212.90	202.20	191.60	181.00	170.40	161.10	152.50	144.00	135.40	126.90	118.30

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4(Employee's Withholding Allowance Certificate).

Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.

WAGE BRACKET METHOD

MONTHLY WITHHOLDING TAX TABLE

(FOR MARRIED PERSONS FILING SEPARATE RETURNS OR A COMBINED SEPARATE RETURN)

And the wages are		And the number of withholding allowances claimed on Form D-4 is -											
At least	But less than	0	1	2	3	4	5	6	7	8	9	10	
		The amount of income tax to be withheld is –											
3100	3140	216.60	206.00	195.30	184.70	174.10	164.10	155.50	147.00	138.40	129.90	121.30	
3140	3180	220.30	209.70	199.10	188.40	177.80	167.20	158.50	150.00	141.40	132.90	124.30	
3180	3220	224.00	213.40	202.80	192.20	181.50	170.90	161.50	153.00	144.40	135.90	127.30	
3220	3260	227.70	217.10	206.50	195.90	185.30	174.60	164.50	156.00	147.40	138.90	130.30	
3260	3300	231.50	220.80	210.20	199.60	189.00	178.40	167.80	159.00	150.40	141.90	133.30	
3300	3340	235.20	224.60	213.90	203.30	192.70	182.10	171.50	162.00	153.40	144.90	136.30	
3340	3380	238.90	228.30	217.70	207.00	196.40	185.80	175.20	165.00	156.40	147.90	139.30	
3380	3420	242.60	232.00	221.40	210.80	200.10	189.50	178.90	168.30	159.40	150.90	142.30	
3420	3460	246.30	235.70	225.10	214.50	203.90	193.20	182.60	172.00	162.40	153.90	145.30	
3460	3500	250.10	239.40	228.80	218.20	207.60	197.00	186.40	175.70	165.40	156.90	148.30	
3500	3540	253.80	243.20	232.50	221.90	211.30	200.70	190.10	179.50	168.80	159.90	151.30	
3540	3580	257.50	246.90	236.30	225.60	215.00	204.40	193.80	183.20	172.60	162.90	154.30	
3580	3620	261.20	250.60	240.00	229.40	218.70	208.10	197.50	186.90	176.30	166.90	157.30	
3620	3660	264.90	254.30	243.70	233.10	222.50	211.80	201.20	190.60	180.00	169.40	160.30	
3660	3700	268.70	258.00	247.40	236.80	226.20	215.60	205.00	194.30	183.70	173.10	163.30	
3700	3740	272.40	261.80	251.10	240.50	229.90	219.30	208.70	198.10	187.40	176.80	166.30	
3740	3780	276.10	265.50	254.90	244.20	233.60	223.00	212.40	201.80	191.20	180.50	169.90	
3780	3820	279.80	269.20	258.60	248.00	237.30	226.70	216.10	205.50	194.90	184.30	173.60	
3820	3860	282.60	272.00	261.40	250.80	240.10	229.50	218.90	208.30	197.70	187.00	176.40	
		9.3 percent of the excess over 3860 plus											
3860	& OVER	285.40	274.80	264.20	253.50	242.90	232.30	221.70	211.10	200.50	189.80	179.20	

This table allows a \$1370 credit for each withholding allowance claimed on Form D-4 (Employee's Withholding Allowance Certificate).
 Note: If withholding allowances exceed 10, you must use the PERCENTAGE OF WAGES PAID method to calculate D.C. withholding.